

DEPARTMENT OF THE TREASURY
ASSISTANCE LISTING 21.026 HOMEOWNER ASSISTANCE FUND PROGRAM

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.

The Homeowner Assistance Fund (HAF) program provides \$9.961 billion for the U.S. Department of the Treasury (“Treasury”) to make payments to states (defined to include the District of Columbia, Puerto Rico, US Virgin Islands, Guam, Northern Mariana Islands, and American Samoa), Indian tribes or their tribally designated housing entities, and the Department of Hawaiian Home Lands (collectively the “eligible entities” or “HAF Participants”) to mitigate financial hardships associated with the coronavirus pandemic, including for the purpose of preventing homeowner mortgage delinquencies, defaults, foreclosures, loss of utilities or home energy services, and displacements of homeowners experiencing financial hardship after January 21, 2020, through qualified expenses related to mortgages and housing.

II. PROGRAM PROCEDURES

A. Overview

Section 3206 of the American Rescue Plan Act of 2021 (the “Act”), Pub. L. No. 117-2 (March 11, 2021), codified as 15 USC 9058d (15 USC 9058d), established the HAF program and provides \$9.961 billion for Treasury to make payments to the eligible entities to provide the assistance to homeowners for qualified expenses related to mortgages and housing as described in 15 USC 9058d(c)(1) and Treasury’s HAF Guidance.

Pursuant to 15 USC 9058d(c)(2), at least 60 percent of the HAF participants’ award funds must be used to provide assistance with mortgage payments, homeowner’s insurance, utility payments, and other qualified expenses related to mortgages and housing to eligible homeowners within a certain target income. The law requires HAF participants to prioritize the remaining award funds to provide assistance to “socially disadvantaged individuals” (see also the section on “Targeting” in the HAF Guidance).

15 USC 9058d(d) prescribes that the HAF funding must be allocated as follows:

1. \$30 million for the US Virgin Islands, Guam, Northern Mariana Islands, and American Samoa (US territories);
2. \$498 million for the Department of Hawaiian Home Lands (DHHL) and Indian tribes or their tribally designated housing entities; and

3. the remainder for the 50 states, the District of Columbia, and Puerto Rico. Each state, the District of Columbia, and Puerto Rico will receive a minimum payment of \$50 million. Amounts that will be paid to states, the District of Columbia, and Puerto Rico are based on homeowner need as it relates to unemployment and mortgage delinquencies or mortgage foreclosures in those jurisdictions.

Amounts paid to US territories are based on share of population, and amounts paid to tribal entities are based on a formula under 15 USC 9058d(f).

Source of Governing Requirements

- Section 3206 of the American Rescue Plan Act of 2021, Pub. L. No. 117-2 (March 11, 2021) and codified at 15 USC 9058d.
- As implemented by Treasury’s HAF guidance available on Treasury.gov, including important version changes over time that can be found on the site.

Availability of Other Program Information

General information for the HAF program is available through the program website at www.treasury.gov/HAF. Information includes the following documents:

- [HAF Guidance](#) (See pages 1-12)
Provides guidance on HAF program purpose, definitions, Notice of Request for HAF payments, qualified expenses, homeowner eligibility, HAF plans, and reporting and monitoring as required under section 15 USC 9058d.
- [HAF Interim Report User Guide](#) (See pages 1-27)
Provides guidance on using Treasury’s Portal to submit the required Homeowner Assistance Fund (HAF) Interim Report.
- [HAF Reporting Frequently Asked Questions \(FAQs\)](#) (See pages 1-10)
Provided answers to frequently asked questions on HAF reports.
- [HAF Quarterly Report User Guide](#) (See pages 1-49)
The User Guide contains detailed guidance and instructions for HAF participants in using Treasury’s Portal for submitting the HAF Quarterly Report.
- [HAF Annual Report User Guide](#) (See pages 1-31)

Provides guidance on using Treasury’s Portal to submit the required HAF Annual Report.

- [HAF Guidance on Participant Compliance and Reporting Responsibilities](#) (See pages 1-25)

Provides detail on HAF participants’ compliance and reporting responsibilities under the HAF program, and should be read in concert with the [HAF Financial Assistance Agreement](#) (See pages 1-5), the [HAF authorizing statute](#) (See pages 60-63), and the [HAF Guidance](#) (See pages 1-12).

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 | N | Y | N | Y | N | N | N | Y | Y | N |

A. Activities Allowed or Unallowed

HAF participants may use their HAF award funds for qualified expenses related to mortgages and housing, including for the purpose of preventing homeowner mortgage delinquencies, homeowner mortgage defaults, homeowner mortgage foreclosures, homeowner loss of utilities or home energy services, and displacements of homeowners experiencing financial hardship after

January 21, 2020. Please see pages 5 to 8 of the [HAF Guidance](#) for the full list of qualified expenses.

B. Allowable Cost / Cost Principles

HAF funds are considered “other financial assistance” per 2 CFR 200.1 and are administered by Treasury as direct payments for specified use. Refer to 2 CFR Part 200, Subpart E regarding the Cost Principles that apply to the use of funds under this program.

1. Allowable Costs under the HAF program include the following:
 - a. mortgage payment assistance;
 - b. financial assistance to allow a homeowner to reinstate a mortgage or to pay other housing-related costs related to a period of forbearance, delinquency, or default;
 - c. mortgage principal reduction, including with respect to a second mortgage provided by a nonprofit or government entity;
 - d. facilitating mortgage interest rate reductions;
 - e. payment assistance for: (a) homeowner’s utilities, including electric, gas, home energy, water, and wastewater; (b) homeowner’s internet service, including broadband internet access service, as defined in 47 CFR 8.1(b) (or any successor regulation); (c) homeowner’s insurance, flood insurance, and mortgage insurance; (d) homeowner’s association fees or liens, condominium association fees, or common charges, and similar costs payable under a unit occupancy agreement by a resident member/shareholder in a cooperative housing development; and (e) down payment assistance loans provided by nonprofit or government entities;
 - f. payment assistance for delinquent property taxes to prevent homeowner tax foreclosures;
 - g. measures to prevent homeowner displacement, such as home repairs to maintain the habitability of a home or assistance to enable households to receive clear title to their properties;
 - h. reimbursement of funds expended by a state, local government, or applicable tribal entity during the period beginning on January 21, 2020, and ending on the date that the first funds are disbursed by the HAF participant under the HAF, for a qualified expense (other than any

qualified expense paid directly or indirectly by another federal funding source, or any qualified expenses described in clauses (6), (7), (8), or (10) of this definition);

- i. payment of lot rent for a manufactured home, where such payment would promote housing stability and prevent the default of the resident of the manufactured home; and
- j. reimbursement of funds expended by a state, local government, or entity described in clause (3) or (4) of the definition above of “eligible entity” during the period beginning on the date the participant received its initial HAF payment and ending on the date the participant received the balance of funds requested in the participant’s HAF plan for a qualified expense consistent with the participant’s approved HAF Plan (other than any qualified expense paid directly or indirectly by another federal funding source).

Please see the HAF Guidance on the HAF program page on Treasury.gov for the latest guidance regarding the eligible uses of HAF funds.

E. Eligibility

1. Eligibility for Individuals

Treasury expects auditors to test the eligibility of homeowners to receive HAF assistance and to focus on whether HAF participants established and adhered to reasonable policies and procedures for evaluating homeowners’ applications in accordance with the HAF Guidance which permits HAF participants to reasonably rely on self-attestation.

Testing of individual homeowner eligibility-related documentation should be limited to material already collected by the HAF participant in the application as much as possible to avoid imposing undue burden on homeowners that are experiencing financial hardships.

The HAF Guidance documents the full eligibility considerations for HAF participants to extend financial assistance to vulnerable populations without imposing undue documentation burdens. HAF participants must require all applications for assistance to include an attestation from the applicant homeowner that all information included is correct and complete. In addition, HAF participants are expected to have policies and procedures to determine homeowner eligibility in the following two criteria:

Financial Hardship: HAF participants may rely on homeowners' attestations that they experienced financial hardship after January 21, 2020 (including a hardship that began

before January 21, 2020 but continued after that date). The attestation must describe the nature of the financial hardship (for example, job loss, reduction in income, or increased costs due to healthcare or the need to care for a family member).

Income Determination: HAF participants may take one of two approaches to income verification: (1) the homeowner may provide a written attestation as to household income together with supporting documentation such as paystubs, W2s or other wage statements, IRS Form 1099s, tax filings, depository institution statements demonstrating regular income, or an attestation from an employer; or (2) the homeowner may provide a written attestation as to household income and the HAF participant may use a reasonable fact-specific proxy for household income, such as reliance on data regarding average incomes in the household's geographic area. To be eligible for HAF assistance, the homeowner must have income equal to or less than 150 percent of the area median income (AMI) or 100 percent of the median income for the United States, whichever is greater.

For additional information, please see Treasury's HAF Guidance at: <https://home.treasury.gov/system/files/136/HAF-Guidance.pdf>

2. Eligibility of Group of Individuals or Area of Service Delivery

Not Applicable

3. Eligibility for Subrecipients

Not Applicable

G. Matching, Level of Effort, Earmarking

1. Matching

Not Applicable

2. Level of Effort

Not Applicable

3. Earmarking

1. Counseling or educational efforts by housing counseling agencies approved by HUD, tribal government (including such efforts by in-house housing counselors who are HUD certified or tribally approved), or legal services, targeted to households eligible to be served with funding from the HAF related to foreclosure prevention or displacement, in an aggregate amount up to 5 percent of the funding from the HAF received by the HAF participant.

2. Planning, community engagement, needs assessment, and administrative expenses related to the HAF participant's disbursement of HAF funds for qualified expenses, in an aggregate amount not to exceed 15 percent of the funding from the HAF received by the HAF participant.
3. Participants are providing not less than 60% of funds to homeowners with income less than 100% AMI or 100% of U.S. median income.
4. Participants target homeowners that are classified as Socially Disadvantaged Individuals (SDI) and 100 percent AMI or less.

L. Reporting

1. Financial Reporting

- a. *SF-270, Request for Advance or Reimbursement* – Not Applicable
- b. *SF-271, Outlay Report and Request for Reimbursement for Construction Programs* – Not Applicable
- c. *SF-425, Federal Financial Report* – Not applicable
- d. *Other: Quarterly Report (PRA 1505-0269)*- Quarterly

Authoritative Requirement: 2 CFR 200.328

Report Instructions:

https://home.treasury.gov/system/files/136/HAF_QuarterlyReportUserGuide.pdf

Report Corrections: The Office of Recovery Program's (ORP) 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 reports at any time.

Key Line Items –

1. *Administrative Expenses*- Quantifiable Objective Criteria: Obligations and expenditures do not exceed 15% for admin expenses, as noted on page 4 of the [HAF Guidance](#) (See item #10).

2. *Services, Counseling & Education*- Quantifiable Objective Criteria: Obligations and expenditures do not exceed 5% for legal services, counseling, and education, as noted on page 4 of the [HAF Guidance](#).

2. Performance Reporting

- a. *Title of Report: Annual Performance Report*
PRA Number: 1505-0269
Reporting Cycle: Annual
Authoritative Requirement:
https://home.treasury.gov/system/files/136/HAF_GuidanceonParticipantComplianceandReportingResponsibilities.pdf
Blank Copy of the Report: [HAF_AnnualReportUserGuide_5.23.22.docx](#)
Report Instructions: [HAF_AnnualReportUserGuide_5.23.22.docx](#)

Key Line Item(s)

1. *Socially Disadvantaged Individuals*- Quantifiable Objective Criteria: Participants are providing not less than 60% of funds to homeowners with income less than 100% AMI or 100% of U.S. median income.
2. *Area Median Income*- Quantifiable Objective Criteria: Participants target homeowners that are classified as SDI and 100 percent AMI or less. This requirement can be found on page 6 of the [HAF Guidance](#).

3. Special Reporting

Not Applicable

4. Special Reporting for Federal Funding Accountability and Transparency Act

Although reporting on subaward information is applicable to HAF participants pursuant to the award term set forth in Appendix A to 2 CFR Part 170, which is incorporated by reference in the HAF Financial Assistance Agreement, HAF participants' compliance with these reporting requirements is not subject to audit.

M. Subrecipient Monitoring

All HAF participants and their subrecipients must be registered in SAM.gov. HAF participants must monitor and manage their subrecipients in accordance with 2 CFR 200.332 to ensure their subrecipients are administering the subawards in compliance with the terms and conditions of the subawards.

**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 |

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|----------------------|---|
| 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.