

Federal Program Template

The following information is to be entered in the template for the federal programs' compliance supplements found in Section B of the State's Compliance Supplement. Be sure you write over or erase the corresponding letters. For detailed guidance on Sections I Program Objectives, II. Program Procedures, and III. Compliance Requirements, refer to "Steps to Writing a Compliance Supplement for a Federal Program."

- A. Enter Assistance Listing (formerly CFDA) # of the federal program, i.e., 10.216. If the program does not have an ALN then put NO ALN. (The instance of no ALN # should not occur often.)
For Cluster of Programs, please list all the applicable ALNs. If a program is not passed to the local level, do not include the ALN for that program.
- B. Enter the name of the federal program (grant/award) as it is shown at System for Award Management website (<https://sam.gov>).
For Cluster of Programs, please list all the applicable ALNs. If a program is not passed to the local level, do not include the ALN for that program.
- C. Enter the State program/project the State Agency has assigned to the federal grant/award. (If State Agency uses the same name as the federal program, then repeat that name.)
- D. Enter the name of the federal awarding agency, i.e., U. S. Department of Health and Human Services.
- E. List the federal laws and regulations that authorize the program and its requirements. Limit these to the most relevant.
- F. List the most relevant State statute that authorizes the program and its requirements.
- G. Enter the name of the State Agency subgranting the federal award/grant.
- H. Enter the Division of the State Agency subgranting the federal award/grant, if applicable.
- I. Enter the name, phone number, and e-mail address of the State Agency contact person for the program and financial. (Include the area code)
- J. Enter information on how confirmation for the amount provided to a subrecipient may be obtain (if applicable, where to send confirmation letters). Please provide the following information, if to be mailed:
 - Name
 - State Agency
 - Mailing Address
- K. Enter AL # of the federal program, i.e., 10.216. This is the program identifying number. If the program does not have an AL # then put NO ALN. (The instance of no AL # should not occur often.). See example for positioning. The instructions for "[C] & [K]." apply to the first page of the supplement and all subsequent pages. If the federal program funds more than one State program/project, then the program identifying number will have a "- #" (ex. 14.228-2).

Subsequent Pages:

See [C] and [K] above.

I. Program Objective: The objective may be from the perspective of the State (the program in its entirety is administered at the local level) or it may be on a more local level (i.e. federal grant money is used to fund a State objective/program at a local level).

II. Program Procedures: Prepare for the local auditor a summary of how the program is administered. This section should not include compliance requirements.

If there is pertinent information available on an agency website or in an agency publication that will assist the auditor in understanding the program, also include in "Program Procedures" a subsection

titled “Availability of Other Program Information.” In that subsection, provide a name and description of and publications and valid URLs for website(s).

III. Compliance Requirements matrix: Indicate by a “Y” or “N” for the Type of Compliance Requirements (Types) on the matrix provided that are subject to the audit for the program. If the program is included in Part 2 of the OMB Compliance Supplement, then the federal agency has determined what Type of Compliance Requirements that are to be tested. A State Agency can add a Type of Compliance Requirement to the program, if applicable, but cannot change the federal requirement, if it is not applicable or to be tested at the local level.

If there is no program listed in Part 2, then the State Agency must determine the Type of Compliance Requirements that are subject to the audit for the program at the local level.

For State Agencies that have issued a Crosscutting supplement, if the program is subject to the audit requirements in the Crosscutting supplement, place a “Y” on the matrix. (A Crosscutting Supplement is currently issued only by DHHS-DSS, DHHS-DMHDDSAS, and DPI. The FederalTemplate-CC programs.docx should be used).

Compliance Requirements A – N: Under each Type of Compliance Requirement listed, prepare for the local auditor, the requirements that are subject to the audit for the program. If the federal agency has indicated a Y” in Part 2 [of the OMB Compliance Supplement](#), but the requirements are not passed to the local level, then note “not applicable at local level” under the Type. If the Type has an “N” on the matrix, the type can either be removed or noted as “not applicable.”

[For federal programs, State Agencies should only be concern with compliance requirements that are unique to the program that have been selected for audit and that could have a direct and material effect on the program.](#)

[A statement or reference to the compliance requirement is sufficient. It is recommended to include a compliance requirement objective and a suggested audit procedure if possible.](#)

If all the information that is necessary for the local auditors to audit this requirement is found in Section A, Part 3 [of the OMB Compliance Supplement](#), the agency staff need not address the requirement on the individual program supplement. If the subgranting agency imposed additional requirements of their own on the program, the details of the requirements should be written on the individual program supplement and addressed as being State imposed.

If the requirement shown as being applicable on the federal matrix in Section A, Part 2, but the agency has not passed the requirements on to the subrecipient or for some other reasons does not want the local auditor to address the requirement, the agency staff should state this under the appropriate requirement and let the local auditor know that there is nothing for him to address on this requirement.

If all possible, a State Agency should only have at a maximum six Types for the auditor to test. (A.) activities allowed or unallowed and (B.) allowability of costs or cost principles may be consider as a single requirement, if both are applicable. The purpose is to reduce the audit burden on auditors and auditees of the various programs and focus primarily on the high-risk Types. Programs that have a type of compliance requirement that is normally applicable, may not require testing if Part 2 has an “N” for that compliance requirement.