1. Where to find the Compliance Supplement:

[**https://www.whitehouse.gov/omb/management/office-federal-financial-management/**](https://www.whitehouse.gov/omb/management/office-federal-financial-management/)

1. What information can be found in the Compliance Supplement?

The Compliance Supplement is made up of 7 parts:

* **Part 1** – Background, Purpose, and Applicability
* **Part 2** – Matrix of Compliance Requirements
* **Part 3** – Compliance Requirements
* **Part 4** – Agency Program Requirements
* Part 5 – Clusters of Programs
* **Part 6** – Internal Control
* Part 7 – Guidance for Auditing Programs Not Included in this Compliance Supplement

**Part 1** – In addition to other information pertaining to the background, purpose, and applicability of the compliance supplement, Part 1 will tell you the fiscal year in which the supplement is effective (e.g. “This 2019 supplement is effective for audits of fiscal years beginning after June 30, 2018 and supersedes the compliance supplements dated June 2018 and June 2017.”)

**Part 2** – Identifies the compliance requirements that the Federal government has determined are subject to audit for the programs included in the supplement. Programs are listed by CFDA number.

**Part 3** – Lists and describes the 12 types of compliance requirements. The descriptions are generic in nature. Program specific descriptions can be found in Part 4.

**Part 4** – For each Federal program included in the supplement, Part 4 discusses program objectives, procedures, and compliance requirements that are specific to that program.

Part 5 – Identifies those programs that are considered to be clusters of Federal programs as defined by 2 CFR 200.17 and is typically not applicable to the federal programs currently awarded to counties.

**Part 6** – The focus of part 6 is on internal control over compliance requirements for Federal awards. As a condition of receiving Federal awards, the non-Federal entities (counties) agree to comply with laws, regulations, and the provisions of grant agreements and contracts, and to maintain internal controls to provide reasonable assurance of compliance with these requirements. Part 6 contains a summary of requirements for internal control; a background discussion on important internal control concepts; and appendices that include illustrations of entity-wide internal controls over Federal awards and illustrations of internal controls specific to each type of compliance requirement.

Part 7 – Provides the auditor with guidance on how to identify the applicable compliance requirements for programs not included in the Compliance Supplement.