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## LIST OF SUBSTANTIVE CHANGES AND ADDITIONS

### *PPC's Guide to Single Audits*

### Twenty-sixth Edition (June 2018)

#### Highlights of this Edition

The following are some of the important new features of the 2018 Edition of *PPC's Guide to Single Audits*:

- **Updated for the Revised Content and Format of the 2018 Compliance Supplement and Critical Guidance on Using Both the 2017 and 2018 Compliance Supplements for Single Audits.** The OMB issued the 2018 Compliance Supplement in a different format than previously issued Compliance Supplements. The 2018 Compliance Supplement only modifies those sections of the 2017 Compliance Supplement that had significant updates and changes. The sections of the 2017 Compliance Supplement that were not superseded remain effective, but they were not included in the 2018 Compliance Supplement. Therefore, auditors will need to use both the 2017 and the 2018 Compliance Supplements for audits of fiscal years beginning after June 30, 2017. *You cannot afford to miss your Guide's comprehensive coverage of the Compliance Supplement, including—*
  - important information about the revised format of the 2018 Compliance Supplement, including an exhibit that highlights the contents of the 2018 Compliance Supplement and provides an overview of the directions included in the 2018 Compliance Supplement on how the 2017 and 2018 Compliance Supplements should be used together for audits of fiscal years beginning after June 30, 2017.
  - a discussion on the effect of using the 2017 and 2018 Compliance Supplements together on determining applicable compliance requirements and documenting applicable and direct and material compliance requirements.
  - a discussion of key changes in the 2018 Compliance Supplement, including in Part 3.2 relating to Procurement, Suspension, and Debarment and the National Defense Authorization Acts (NDAA) of 2017 and 2018; and new Appendix VII-A addressing both the simplified acquisition and micro-purchase thresholds under the NDAA and guidance for auditors and auditees related to grantees affected by the 2017 Hurricanes Harvey, Irma, and Maria.

Since your *Guide* has been updated for the 2018 Compliance Supplement and your *Guide's* audit programs and checklists have been updated to incorporate the changes in the 2018 Compliance Supplement, used together with the still effective parts of the 2017 Compliance Supplement, you will be able to properly and efficiently implement Compliance Supplement requirements.

- **Updated for the 2018 Edition of the AICPA Audit Guide, *Government Auditing Standards and Single Audits*.** Your *Guide* has also been updated to incorporate the guidance in the 2018 edition of the AICPA Audit Guide, *Government Auditing Standards and Single Audits*.
- **Updated Auditor's Reports.** Your *Guide's* auditor's reports have been updated for recent changes to the AICPA's illustrative reports. Your *Guide's* "Single Audit Reports Checklist Required by *Government Auditing Standards* and the Uniform Guidance" has also been updated for the latest reporting guidance. You cannot afford to be without this critical reporting guidance.
- **Updated for the 2017/2018 Audit Risk Alert.** Your *Guide* has been updated for content in the recently released Audit Risk Alert, *Government Auditing Standards and Single Audit Developments—2017/18*. The alert provides auditors with recent industry, technical, regulatory, and professional developments for those who perform audits under the Uniform Guidance and *Government Auditing Standards*.
- **Other Recent Developments Affecting Your Single Audits.** Your *Guide* has also been updated for several other recent developments affecting single audits and program-specific audits. For example, your *Guide* has

been updated for information about the OMB's release of Memorandum M-18-18, *Implementing Statutory Changes to the Micro-Purchase and the Simplified Acquisition Thresholds for Financial Assistance*, after the Compliance Supplement was issued; the OMB's memorandum for chief financial officers and grant policy officials on administrative relief for grantees impacted by Hurricanes Harvey, Irma, and Maria, as well as more recent guidance to auditors and auditees included in the 2018 Compliance Supplement; recent peer review findings relating to single audits; the results of the AICPA's enhanced peer review oversight of single audits; the Department of Education's 2018 memorandum that revises the Department's previous guidance on the Student Financial Aid cluster; and updated information of the status of proposed revisions to *Government Auditing Standards*.

In addition to these featured items, your *Guide* includes the following update items detailed below.

<u>Chapter</u>	<u>Substantive Changes and Additions</u>	<u>Reference</u>
THROUGHOUT CHAPTERS AND PRACTICE AIDS	<ol style="list-style-type: none"> <li>1. Updated edition, date, and paragraph references and guidance, as applicable, for revisions in the 2018 Compliance Supplement and the 2018 AICPA Audit Guide, <i>Government Auditing Standards and Single Audits</i> (GAS/SA Audit Guide).</li> <li>2. Updated for changes to website addresses.</li> <li>3. Updated discussions on the Compliance Supplement and addressed the unique format of the 2018 Compliance Supplement and the need to use both the 2017 and 2018 Compliance Supplements together for single audits. (Placement of key discussions about the Compliance Supplement are specifically highlighted in the following summary of changes.)</li> </ol>	<p>Various</p> <p>Various</p> <p>Various</p>
CHAPTER 1 Introduction and Overview	<ol style="list-style-type: none"> <li>1. Updated discussions on the Compliance Supplement and addressed the unique format of the 2018 Compliance Supplement and the need to use both the 2017 and 2018 Compliance Supplements together for single audits.</li> <li>2. Revised the discussion of the disbanding of the Council on Financial Assistance Reform (COFAR) to address the subsequent replacement with resources provided by the Chief Financial Officers Council (CFOC).</li> <li>3. Updated the discussion of the Council of the Inspectors General on Integrity and Efficiency (CIGIE) to address an updated guide for conducting peer reviews.</li> <li>4. Updated the discussion on the membership requirements of the AICPA's Governmental Audit Quality Center (GAQC).</li> <li>5. Added a discussion on enhanced peer review oversight of single audits.</li> <li>6. Updated the discussion on the status of proposed revisions to <i>Government Auditing Standards</i> (Yellow Book).</li> <li>7. Updated for the AICPA Audit Risk Alert, <i>Governmental Auditing Standards and Single Audit Developments—2017/18</i>.</li> </ol>	<p>100.6, 100.9, 109.10, and 110.10</p> <p>101.26, 109.53, and 111.12</p> <p>103.13–.14</p> <p>108.39</p> <p>108.43 and 109.30–.31</p> <p>109.25–.26</p> <p>109.37–.44</p>

	8. Updated the list of government documents in the Government Documents Library on Checkpoint.	109.50
	9. Updated the list of electronically accessible audit information.	109.53
CHAPTER 2 Pre-Engagement Activities	1. Updated the discussion on ownership interests by nonprofits in for-profit entities.	201.16–.18
	2. Added a discussion on the AICPA’s new ethics interpretation on hosting services.	202.53–.55
	3. Added a discussion on proposed changes to independence requirements, including the proposed ethics interpretation, <i>State and Local Government Entities</i> .	202.62–.63
	4. Revised the list of matters that are generally included in engagement letters.	203.4
	5. Expanded and updated the discussion on continuing compliance requirements.	205.10–.13
CHAPTER 3 Audits of Financial Statements and Schedule of Expenditures of Federal Awards	1. Expanded the discussion on disclosures to include in the notes to the SEFA to address Appendix VII-A of the 2018 Compliance Supplement requirements related to late submission of reporting packages due to 2017 Hurricanes Harvey, Irma, and Maria.	304.11
CHAPTER 4 Planning the Single Audit	1. Updated for the 2018 Compliance Supplement, and addressed the unique format of the 2018 Compliance Supplement and the need to use both the 2017 and 2018 Compliance Supplements together for single audits.	400.6–.7
	2. Updated the discussion on agency exceptions.	401.8
	3. Updated the discussion about the addition of a new program to an “Other Cluster” to address the 2018 Compliance Supplement.	404.21
	4. Updated the discussion on SFA Cluster annual audit policy memoranda issued by the Department of Education for the March 2018 memorandum’s instructions on using the risk-based approach to determine major programs and removal of the previous requirement to make certain notifications for low-risk assessments.	404.22–.23
	5. Updated the discussion on the option to audit additional low-risk Type A programs as major programs (the “smoothing option”) to address timing and availability of the option due to passage of time.	404.33
	6. Updated the discussion on the AICPA’s Audit Risk Alert for single audits.	407.19
	7. Added an Appendix covering audit documentation requirements (previously included in GSA-CX-12.2)	Appendix 4A
CHAPTER 5 Single Audit Sampling	1. Updated the discussion on documentation for dual purpose tests.	502.7

	2. Updated the discussion of Uniform Guidance transition considerations for passage of time.	503.6
	3. Updated the discussion on selecting a separate sample for each major program.	503.15
CHAPTER 6 Internal Control Considerations	1. Moved the discussion of the AICPA's Technical Question and Answer, <i>Ineffective Controls</i> (Q&A 8200.11), and added a discussion of <i>Obtaining an Understanding of the Controls Relevant to the Audit</i> (Q&A 8200.19).	601.7
	2. Expanded the discussion on understanding controls related to significant risks for controls that address fraud risk.	601.14
	3. Updated the discussion on documentation for dual purpose tests.	603.36 and 605.9
CHAPTER 7 Compliance Auditing	1. Added—	703.5–.7, 703.11, 703.21, 703.24, and 708.1–.2
	• a discussion on updates and important information about the revised format of the 2018 Compliance Supplement and the need to use both the 2017 and 2018 Compliance Supplements together for single audits.	
	• a discussion on how the Compliance Supplement and the specific editions are referenced in the <i>Guide</i> .	
	• an exhibit that highlights the contents of the 2018 Compliance Supplement and provides an overview of how to use the 2017 and 2018 Compliance Supplements together.	
	• a discussion on the effect of using the 2017 and 2018 Compliance Supplements together on determining applicable compliance requirements and documenting applicable and direct and material compliance requirements.	
	2. Added a discussion about the importance of using federal awarding documents for direct awards and subawards when determining which compliance criteria are applicable to each award or subaward.	703.39
	3. Updated the discussion on changes in the 2018 Compliance Supplement	Section 708
CHAPTER 8 Subrecipient Considerations	1. Added a footnote discussing the relationship between the AICPA's attestation standards and the Yellow Book's attestation standards, including the release of—and need to follow—the AICPA's clarified attestation standards which will not be incorporated into the Yellow Book until the 2018 Yellow Book is released and becomes effective.	801.7
	2. Added a footnote on the exposure draft of a proposed SSAE, <i>Revisions to Statement on Standards for Attestation Engagements No. 18, Attestation Engagements: Clarification and Recodification</i> .	801.8 and 803.6
	3. Added a note about how pass-through entities may access subrecipient packages and data collection forms.	801.12

	4. Added a discussion and clarification on the term <i>agreed-upon</i> .	803.5
	5. Updated the discussion on SSAE No. 18 and agreed-upon procedures engagements.	803.6–.10
CHAPTER 9 Program-specific Audits	1. Updated the discussion on the data collection form to address personally identifiable information (PII), proposed changes to the form for audits of fiscal years ending in 2019–2021, submission by subrecipients, and filing extensions in certain circumstances.	903.5–.9
	2. Updated report and related notes based on report examples in the 2018 GAS/SA Audit Guide and current reporting issues.	Appendix 9B-1
CHAPTER 10 Concluding the Single Audit	1. Updated and expanded the discussion of written representations, including authoritative literature related to written representations, using written representations as audit evidence, the required form of written representations, the materiality threshold, the period covered by the letter, from whom the written representation should be requested, written representations being made to the best of management’s knowledge and belief, communication with those charged with governance and individuals with specialized knowledge, and dating and receipt of the letter.	Section 1003
	2. Updated the discussion on extensions of time to file the reporting package.	1008.9
	3. Added a discussion on the proposed revisions to the data collection form for audits of fiscal years ending in 2019–2021.	1008.12
CHAPTER 11 Reporting Under the Single Audit	1. Added a brief discussion on the AICPA’s exposure draft of proposed SASs that will revise the auditor’s report.	1101.07
	2. Updated the discussion on reporting package filing extensions and late submission guidance for certain grantees impacted in 2017 by Hurricanes Harvey, Irma, or Maria.	1102.3
	3. Updated the discussion on an emphasis-of-matter paragraph when a going concern uncertainty exists.	1103.38
	4. Updated the discussion on the basic report elements to be included in the auditor’s standard report on internal control over financial reporting and on compliance and other matters for audits conducted under the Yellow Book. Addressed an optional section when material weaknesses, significant deficiencies, or reportable instances of noncompliance or other matters are identified.	1104.6 and 1104.9

	5. Updated the discussion on schedule requirements pertaining to the SEFA to address Appendix VII-A of the 2018 Compliance Supplement note disclosure requirements related to late submission of reporting packages due to 2017 Hurricanes Harvey, Irma, and Maria.	1105.4
	6. Updated the discussion on required elements of the auditor's report on compliance with requirements applicable to each major program and internal control over compliance required by the Uniform Guidance. Addressed optional paragraphs which may be included in reporting on compliance for each major program and the reporting on internal control over compliance in certain situations.	1106.5–.6
	7. Expanded the discussion to address FAQ .511-1 on the auditee's responsibility for preparing the summary schedule of prior audit findings.	1107.1
	8. Updated reports and notes for changes in the GAS/SA Audit Guide's example reports. Updated Appendix 11A-2 to address considerations relating to implementation of ASU 2016-14.	Appendixes 11A-1, 11A-2, and 11A-3
	9. Updated reports and notes for changes in the GAS/SA Audit Guide's example reports.	Appendixes 11B-1 through 11B-10
	10. Updated reports and notes for changes in the GAS/SA Audit Guide's example reports.	Appendixes 11C-1 through 11C-6
CHAPTER 12 Audit Follow-up and Oversight	1. Added a discussion on the information that must be included in the corrective action plan and views of responsible officials for noncompliance caused by 2017 Hurricanes Harvey, Irma, and Maria cited in audit findings.	1201.4 and 1201.11
	2. Expanded the discussion on the preparation of the corrective action plan to address FAQ .511-1 and emphasize that it must be submitted on auditee letterhead.	1201.8
	3. Updated the list of common deficiencies noted in reviews.	1202.24
	4. Updated the discussion about the single audit round-table.	1202.26
GSA-CX-1.2 Evaluating Independence—Yellow Book and GAAS Audits—Governmental Units	1. Updated the instructions to discuss the various parts of the form and expand the discussion of the need to consider threats throughout the engagement. Added practical considerations discussing the AICPA's new ethics interpretation on hosting services and the AICPA's proposed ethics interpretation, <i>State and Local Government Entities</i> .	GSA-CX-1.2

GSA-CX-1.3 Evaluating Independence—Yellow Book and GAAS Audits—Nonprofit Organizations	1. Updated the instructions to discuss the various parts of the form and expand the discussion of the need to consider threats throughout the engagement. Added a practical consideration discussing the AICPA’s new ethics interpretation on hosting services.	GSA-CX-1.3
GSA-CX-1.5 Single Audit and Major Program Determination Work-sheet	1. Revised and updated instructions, worksheet, and practical considerations for current developments, including the 2018 Compliance Supplement and the need to use both the 2017 and 2018 Compliance Supplements together for single audits. Added important information related to 2017 Hurricanes Harvey, Irma, and Maria.	GSA-CX-1.5
	2. Updated the discussion on SFA Cluster annual audit policy memoranda issued by the Department of Education for the March 2018 memorandum’s instructions on using the risk-based approach to determine major programs and removal of the previous requirement to make certain notifications for low-risk assessments.	GSA-CX-1.5
	3. Updated the practical considerations in Part III, Step 1.a. on due dates of reporting packages and the data collection form and current and previous extensions of due dates, including guidance relating to late submissions due to the impact of Hurricanes Harvey, Irma, and Maria.	GSA-CX-1.5
	4. Updated Part IV, Step 17 on the option to audit additional low-risk Type A programs as major programs (the “smoothing option”) to address timing and availability of the option due to passage of time.	GSA-CX-1.5
GSA-CX-1.6 Low-risk Federal Program Determination Worksheet	1. Updated the instructions and referenced important information in the instructions to GSA-CX-1.5. Updated a practical consideration to Step 1 about the addition of a new program to an “Other Cluster” to address the 2018 Compliance Supplement.	GSA-CX-1.6
GSA-CX-1.7 High-risk Federal Program Determination Worksheet	1. Updated the instructions and referenced important information in the instructions to GSA-CX-1.5.	GSA-CX-1.7
GSA-CX-3.1 Understanding the Entity and Identifying Risks—Federal Award Programs	1. Added practical considerations related to (1) considering federal awards operations operating at multiple locations; and (2) adding identified risks of material misstatement to GSA-CX-7.1. Also, expanded a practical consideration related to obtaining an understanding of an entity’s internal audit function.	GSA-CX-3.1

GSA-CX-4.1 Understanding the Design and Implementation of Internal Control—Federal Award Programs	1. Updated the instructions.	GSA-CX-4.1
GSA-CX-5.1 Internal Control System Matrix—Federal Award Programs	1. Renumbered form (previously was GSA-CX-5.2) and revised the instructions for additional clarity.	GSA-CX-5.1
GSA-CX-5.2 Entity-level Control Form for General IT Controls	1. Renumbered form (previously was GSA-CX-5.3) and added additional controls to the list of controls related to physical security and access to programs and data.	GSA-CX-5.2
GSA-CX-6.2 Fraud Risk—Federal Award Programs	1. Revised the list of fraud risk factors relating to the adoption of ASU 2016-14 for nonprofit organizations [Part 1, Steps 1.a.(13) and 1.b.(11)(a)]. [In Checkpoint Tools, changes are in Part 1, Steps 1.a.xiii. and 1.b.xi.(1).]	GSA-CX-6.2
GSA-CX-7.1 Risk Assessment Summary Form—Federal Award Programs	1. Revised the instructions relating to risk assessment documentation approach, added a new note to emphasize that assessing risk at the relevant assertion level is the preferred approach, and discussed considerations when the auditor takes a different approach.	GSA-CX-7.1
GSA-CX-7.3 Risk of Material Noncompliance Assessment Worksheet—Federal Award Programs and	1. Revised and updated the instructions and notes to add a discussion on the need to use both the 2017 and 2018 Compliance Supplements together for single audits, and the effect of using the 2017 and 2018 Compliance Supplements together on determining applicable compliance requirements and documenting applicable and direct and material compliance requirements.	GSA-CX-7.3 and GSA-CX-7.4
GSA-CX-7.4 Inherent Risk of Noncompliance Assessment Form—Federal Awards Programs		
GSA-CX-10.1 Compliance Test Worksheet—Federal Award Programs (For Audits of Federal Awards Made prior to December 26, 2014)	1. Revised and updated the instructions to add a discussion on the need to use both the 2017 and 2018 Compliance Supplements together for single audits. [There were no changes to the steps in GSA-AP-5 (which is based on Part 3.1 of the Compliance Supplement); thus, the steps in this worksheet are also unchanged.]	GSA-CX-10.1

## GSA-CX-10.2

Compliance Test  
Worksheet—Federal  
Award Programs (For  
Audits of Federal  
Awards Made on or  
after December 26,  
2014, and Incremental  
Funding with Changed  
Terms and Conditions)

1. Revised and updated the instructions to add a discussion on the need to use both the 2017 and 2018 Compliance Supplements together for single audits. Updated the worksheet based on Part 3.2 of the 2018 Compliance Supplement. Changes are to section I. Procurement, Suspension, and Debarment—see step I.8.g. and information in the substantive change description for GSA-AP-6.

GSA-CX-10.2

## GSA-CX-14.1

Single Audit Reports  
Checklist

1. Updated the checklist and practical considerations for current developments, including changes in the 2018 GAS/SA Audit Guide and the 2018 Compliance Supplement. Changes include:
  - Updated the instructions to add the OMB Compliance Supplement, eCFR, and *Frequently Asked Questions for the Office of Management and Budget's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards At 2 CFR 200* (FAQs).
  - Added a step and practical considerations for a disclosure to include in the notes to the SEFA to address Appendix VII-A of the 2018 Compliance Supplement requirements related to late submission of reporting packages due to 2017 Hurricanes Harvey, Irma, and Maria. [Part II, Step 1.I.(4)]
  - Revised the basic report elements to be included in the auditor's standard report on internal control over financial reporting and on compliance and other matters for audits conducted under the Yellow Book. Added an additional item to address an optional section when material weaknesses, significant deficiencies, or reportable instances of noncompliance or other matters are identified. (Part III, Step 1)
  - Updated the discussion on required elements of the auditor's report on compliance with requirements applicable to each major program and internal control over compliance required by the Uniform Guidance. Added an additional item to address optional paragraphs which may be included in reporting on compliance for each major program and the reporting on internal control over compliance in certain situations. (Part IV, Step 1)
  - Added a practical consideration relating to information that must be included in the audit findings, corrective action plan, and views of responsible officials for noncompliance caused by 2017 Hurricanes Harvey, Irma, and Maria cited in audit findings. (Part V, Step 4)

GSA-CX-14.1

GSA-CX-14.2 Disclosure Checklist for the Schedule of Expenditures of Federal Awards	1. Added a step and practical considerations for a disclosure to include in the notes to the SEFA to address Appendix VII-A of the 2018 Compliance Supplement requirements related to late submission of reporting packages due to 2017 Hurricanes Harvey, Irma, and Maria.	GSA-CX-14.2
GSA-CL-1.1, GSA-CL-1.2, and GSA- CL-1.3 Engagement Letters	1. Updated the engagement letters and notes for current developments and requirements, the 2018 AICPA GAS/SA Audit Guide, and to provide additional clarity.	GSA-CL-1.1, GSA-CL-1.2, and GSA-CL-1.3
GSA-CL-2.1, GSA-CL-2.2, and GSA- CL-2.3 Management Representation Letters	1. Updated the representations and notes for current developments, the 2018 AICPA GAS/SA Audit Guide, and to provide additional clarity.	GSA-CL-2.1, GSA-CL-2.2, and GSA-CL-2.3
GSA-AP-1 and GSA-AP-2 General Procedures	<p>1. Updated the instructions and audit program for current developments, including:</p> <ul style="list-style-type: none"> <li>• the 2018 AICPA GAS/SA Audit Guide.</li> <li>• the 2018 Compliance Supplement and important information about the revised format of the 2018 Compliance Supplement and the need to use both the 2017 and 2018 Compliance Supplements together for single audits.</li> <li>• a discussion on how the Compliance Supplement and the specific editions are referenced in the <i>Guide</i>.</li> <li>• a table that highlights the contents of the 2018 Compliance Supplement and provides an overview of how to use the 2017 and 2018 Compliance Supplements together.</li> <li>• a discussion on the effect of using the 2017 and 2018 Compliance Supplements together on determining applicable compliance requirements and documenting applicable and direct and material compliance requirements.</li> </ul> <p>2. Added important information and practical considerations related to Appendix VII-A of the 2018 Compliance Supplement; 2017 Hurricanes Harvey, Irma, and Maria; and the NDAA of 2017 and 2018.</p> <p>3. Added a practical consideration on Yellow Book requirements related to fraud, noncompliance, and abuse.</p> <p>4. Updated the practical considerations on due dates of reporting packages and the data collection form and current and previous extensions of due dates, including guidance relating to late submissions due to the impact of Hurricanes Harvey, Irma, and Maria. Expanded a practical consideration to address proposed changes to the data collection form for audits of fiscal periods ending in 2019–2021.</p>	GSA-AP-1 and GSA-AP-2
		GSA-AP-1 and GSA-AP-2
		GSA-AP-1 and GSA-AP-2
		GSA-AP-1 and GSA-AP-2

	5. Updated the practical consideration about resources now provided by the CFOC (following the disbandment of the COFAR).	GSA-AP-1 and GSA-AP-2
	6. Revised the practical considerations to address current guidance for auditors on agency exceptions to the Uniform Guidance.	GSA-AP-1 and GSA-AP-2
	7. Expanded the practical consideration on risk assessment to address going concern issues.	GSA-AP-2
	8. Added practical considerations about AICPA exposure drafts on proposed SASs that will revise the auditor's report, and a proposed SAS, <i>Omnibus Statement on Auditing Standards—2018</i> .	GSA-AP-2
GSA-AP-4 Audit Program for Federal Award Programs Not Included in the Compliance Supplement	1. Added important information about the 2018 Compliance Supplement and the need to use both the 2017 and 2018 Compliance Supplements together for single audits.	GSA-AP-4
GSA-AP-5 Audit Program for Federal Award Programs— Compliance Requirements (For Audits of Federal Awards Made prior to December 26, 2014)	1. Updated the instructions and audit program for current developments, including the 2018 AICPA GAS/SA Audit Guide and the 2018 Compliance Supplement and the need to use both the 2017 and 2018 Compliance Supplements together for single audits. [There were no changes to the steps in GSA-AP-5 (which is based on Part 3.1 of the 2017 Compliance Supplement).] 2. Added important information related to 2017 Hurricanes Harvey, Irma, and Maria.	GSA-AP-5
GSA-AP-6 Audit Program for Federal Award Programs— Compliance Requirements (For Audits of Federal Awards Made on or after December 26, 2014, and Incremental Funding with Changed Terms and Conditions)	1. Updated the instructions and audit program for current developments, including the 2018 AICPA GAS/SA Audit Guide and the 2018 Compliance Supplement and the need to use both the 2017 and 2018 Compliance Supplements together for single audits. 2. Added important information related to 2017 Hurricanes Harvey, Irma, and Maria; and the NDAA of 2017 and 2018. 3. Revised the audit program based on Part 3.2 of the 2018 Compliance Supplement. Changes are to section I. Procurement, Suspension, and Debarment, to address changes to Part 3.2.I and Appendix VII-A of the 2018 Compliance Supplement. In addition, updated to address the OMB's subsequent release of Memorandum M-18-18, <i>Implementing Statutory Changes to the Micro-Purchase and the Simplified Acquisition Thresholds for Financial Assistance</i> , to implement the micro-purchase and simplified acquisition thresholds under the NDAA of 2017 and 2018.	GSA-AP-5 GSA-AP-6  GSA-AP-6 GSA-AP-6

APPENDIX A  
Acronyms and  
Compendium of  
Technical Literature

1. Updated the appendix for changes in acronyms since publication of the twenty-fifth edition of *PPC's Guide to Single Audits*.
2. Updated the appendix for changes in technical literature since publication of the twenty-fifth edition of *PPC's Guide to Single Audits*.

Appendix A-1

Appendix A-2