



Audit



Supplement



Auditors

# 2022 Office of Management and Budget Compliance Supplement released

July 01, 2022

The Office of Management and Budget (OMB) issued the *2022 Compliance Supplement – 2 CFR Part 200, Appendix XI (2022 Supplement)* for single audit engagements. Unlike the prior two years, the 2022 Supplement is not expected to include addenda; if new programs are established, they will be included in the 2023 Compliance Supplement.

The 2022 Supplement identifies the compliance requirements for auditors to consider when performing single audits under the OMB’s *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). This Snapshot highlights key changes made from the prior year’s supplement and its two Addenda.

## GAQC matrix of the 2022 Supplement

### Effective date

The 2022 Supplement is effective for audits of fiscal years beginning after June 30, 2021. It supersedes the 2021 Compliance Supplement (dated July 2021) and its two Addenda (released in December 2021 and January 2022).

The AICPA’s Government Audit Quality Center (GAQC) posted the [2022 Supplement by section](#), which re-posts the 2022 Supplement on the AICPA’s website. The GAQC breakdown by section also provides GAQC observations for sections that contain significant changes since the prior year. The AICPA now requires individuals to log in to view this content; for individuals who are not already members of the AICPA, there is an option that is free of charge to become an “AICPA.org registered user” in order to gain access.

### Key 2022 Supplement changes

The 2022 Supplement provides essential guidance for auditors that perform single audits as well as potential insights for auditees.



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The following list summarizes areas of the 2022 Supplement with key changes:

- appendix IV, “Internal Reference Tables,” identifies programs that are “higher risk” along with a definition of “higher risk.”
- appendix V, “List of Changes for the 2022 Compliance Supplement,” identifies changes that could affect single audit engagements.
- appendix VII, “Other Audit Advisories,” provides information on the latest OMB announcements that may impact 2022 single audits, including
  - guidance on the transition of the Federal Audit Clearinghouse provider from the U.S. Census Bureau to the General Services Administration on October 1, 2022, as well as which single audits are to be submitted to which provider.
- the Student Financial Assistance cluster revises and adds several requirements in Special Tests and Provisions.
- provider Relief Fund is renamed “Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution” (PRF) and adds information related to ARP Act funding. PRF also includes clarifications on (a) how and when to report PRF expenditures and lost revenue on the SEFA for fiscal year-ends on or after June 30, 2022, and (b) the timing of when expenditures and lost revenue are to be reported in the PRF portal for Period 5.
- coronavirus State and Local Fiscal Recovery Funds (CSLFRF) reflects the new alternative for certain recipients to elect a compliance examination in accordance with *Government Auditing Standards* in lieu of a full single audit or program-specific audit.

#### Other reminders

The terminology change from “Catalog of Federal Domestic Assistance” (CFDA) to “Assistance Listing” (AL) announced in the 2021 Compliance Supplement continues in the 2022 Supplement. The reference to AL is also reflected on the Schedule of Expenditures of Federal Awards (SEFA) and the Data Collection Form. The AL is located at [www.sam.gov](http://www.sam.gov).

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