

July 8, 2019

2019 Compliance Supplement

[HIGHER EDUCATION, NOT-FOR-PROFIT](#)
BY [PATRICK KERNS](#)

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The Office of Management and Budget (OMB) has continued its overhaul of the 2019 Compliance Supplement, and after a significant delay, the final document was issued on July 1, 2019. This delay was a result of the additional time required by the following items:

1. Requiring agencies to reduce the number of tested compliance attributes to no more than six (except Research and Development);
2. More extensive changes to program compliance requirements that ask agencies to consider programs that have higher risks or errors. One program that has been identified for more changes than usual is the Student Financial Assistance Cluster due to concerns from the Department of Education regarding improper payments; and
3. Better guidance on internal controls, including more illustrative examples and how to determine if controls are appropriate.

The OMB has noted that a reduction in the audit burden should not be expected as a result of these changes.

We are in the process of digesting these changes and we will provide an update after our team has reviewed the supplement. You can access the final supplement [here](#).

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