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# 2019 Compliance Supplement

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

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The Office of Management and Budget (OMB) continues to overhaul the Compliance Supplement and has delayed issuing the draft to focus on these 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.
3. Better guidance on internal control, 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.

The OMB did release a draft of the compliance requirements matrix, which the AICPA has posted on their [website](#), which can be used for planning purposes, however, this may be revised prior to the final issuance of the 2019 compliance supplement.

Additionally, it is unclear if these changes will result in alterations to the independent auditor's opinions on compliance and internal control.

As members of the AICPA's Government Audit Quality Center, we continue to monitor these changes and will provide updates as they are available. As of right now, there is no estimate or timeframe for when the revised supplement will be released, however, many of the parts have already finished their OMB review, so it is likely that the public vetting copy will be available sooner rather than later.

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