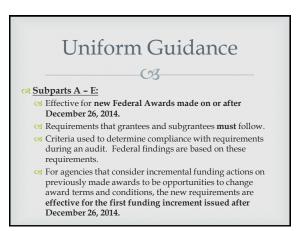
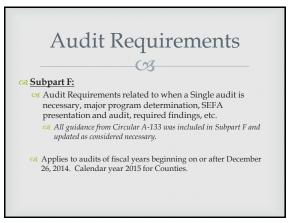


## Uniform Guidance ©3 ©3 2 CFR 200 - Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards ©3 Online at www.ecfr.gov ©4 Replaces: ©5 Administrative Requirements (Common Rule), Circulars A-102, A-110, and A-89 ©5 Audit Requirements, Circulars A-133 and A-50 ©6 Cost Principles, Circulars A-21, A-87, and A-122

## Uniform Guidance Subpart A - Acronyms and Definitions Subpart B - General Provisions Subpart C - Pre-Federal Award Requirements and Contents of Federal Awards Subpart D - Post Federal Award Requirements Subpart E - Cost Principles Subpart F - Audit Requirements



# Uniform Guidance Subparts A - E: Subp



### Summary of Changes to Federal

- Schedule of Expenditures of Federal Award changes:
  - Information that previously could have been presented in the Notes must now be presented on the face of the schedule:

    - Amounts from loan and loan guarantee programs
       Amounts of noncash awards (free rent, food commodities, donated property, and value of insurance)
- Must now include a total for each cluster of programs
- Notes must include whether or not the auditee elected to use the 10% de minimis indirect cost rate
- This information is already reported in Gateway (except 10%)

#### Summary of Changes to Audit Requirements

- (previously \$500,000)
- Calculation for determining Type A programs has changed and the minimum threshold is \$750,000 (previously \$300,000)
- № Percentage of coverage is 20% for a low-risk auditee and 40% an auditee that does not qualify as low-risk (previously 25% and 50%)

#### Summary of Changes to Determine Low-Risk Auditee

- Cow-risk auditee criteria changes:
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  - Uniform Guidance specifically states the DCF and reporting package for the two preceding periods must have been submitted on time to be low-risk.
  - Must not have had a going concern paragraph in the IAR from the two previous periods to be low risk.
  - 😘 Auditor's opinion on GAAP must be unmodified in two previous periods to be low risk. (Non-GAAP basis opinion only considered if required by law.)

#### Summary of Changes to **Determine Major Programs**

- risk has been changed and requires less auditor judgment.
  - ☑ The following will prevent a program from being low-risk:
    - Rederal agency/Pass-through entity identified program as higher risk
    - Results of audit follow-up indicate higher risk
  - The auditor is not permitted to use judgment based on the inherent risk of a Type A program.

#### Summary of Changes to Determine Major Programs

- In addition to the criteria evaluated for a Type A program, to be low-risk it must:
  - ☑ Have been audited as a major program in at least one of the two most recent audit periods (most recent for biennial audits), and
  - In the most recent audit period, must not have had:
    - Material weaknesses reported,
    - A modified opinion on the program,
    - the total Federal awards expended for the program.

#### Summary of Changes to Audit Requirements

Rass-through entities must evaluate each subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining appropriate subrecipient monitoring.

(This was not previously an explicit requirement in Circular A-

## Summary of Changes to Audit Requirements

- Audit findings must be reported in accordance with 2 CFR 200.516(a). Changes from section 510(a) of Circular A-133.
  - Both known and likely fraud affecting Federal awards are required to be reported in the Schedule of Findings and Questioned Costs, not just known fraud.
  - Significant instances of abuse related to major programs must be reported in the Schedule of Findings and Questioned Costs.

## Summary of Changes to Audit Requirements

- Section III findings must now include a statement of cause which was previously only required for Section II findings and suggested for Section III findings.
- Section III findings must indicate if the finding is a repeat of a finding from the immediately prior year, and, if so, the related finding number.

## Summary of Changes to Audit Requirements

The Summary Schedule of Prior Audit Findings must include both Section II and Section III findings.

### Summary of Changes to Audit Requirements

Subrecipients will no longer be required to submit the audit report directly to pass-through entities or to notify pass-through entities that an audit was conducted and no findings were included in the report.

### Summary of Changes to Audit Requirements

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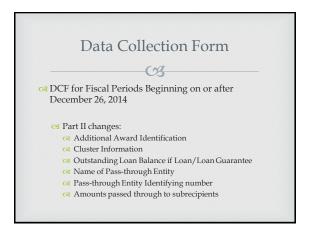
- Both the auditor and auditee must make sure that their respective parts of the reporting package do not include protected personally identifiable information.
  - Auditors should ensure that findings do not include protected personally identifiable information.
    - This means an individual's first name or first initial and last name in combination with social security number, passport number, credit card numbers, clearances, bank numbers, biometrics, date and place of birth, mother's maiden name, etc.

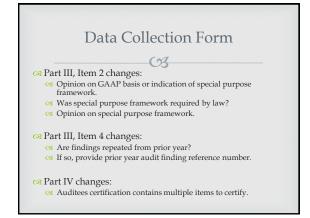
#### Updates to SBOA Materials

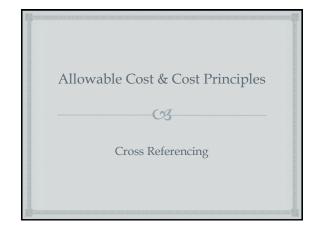
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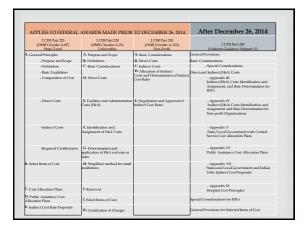
- ☼ The following formats were updated for use on either A-133 or Uniform Guidance audits:
  - sefa format produced from Gateway
  - ☑ Regulatory Notes
  - Corrective Action Plan template
  - Summary Schedule of Prior Audit Findings template

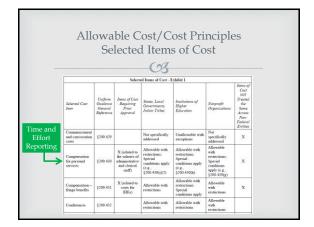
## Data Collection Form C3 DCF for Fiscal Periods Beginning on or after December 26, 2014 has been revised. Ror audits performed under the Uniform Guidance, copies of the DCF and reporting package (audit report) will be available for public inspection. (previously only the DCF was available to the public, not the reporting package)



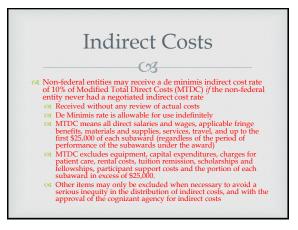


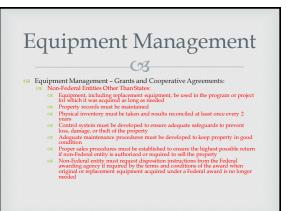


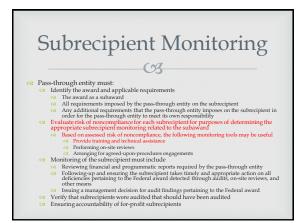




# Cash Management Grants and Cooperative Agreements: Sali Non-Federal Entities Must establish written procedures to implement the requirements of 2 CFR \$200.305 to minimize the time elapsing between the transfer of funds and disbursement of funds Non-Federal Entities Other Than States Advance Payments: Follow procedures to minimize the time elapsing between the transfer of funds from the US Treasury, or pass-through entity, and disbursement of funds Reimbursement for funds Reimbursement Basis: Program costs must be paid by entity funds before reimbursement is requested Must make payment within 30 calendar days after receipt of the billing







## Procurement CS Can choose to continue with previous standards for one year as long as it is documented in procurement policy (2 CFR 200.110) (a) Must have new standards in place for 2016 (b) Non-Federal Entities Other Than States: (a) Must use their own documented procurement procedures (a) Must use the general procurement standards in 2 CFR 200.318 (a) Must use the micro-purchase and small purchase published only for procurements competition. (a) Must use the micro-purchase and small purchase published only for procurements of the published criteria under 2 CFR 200.320(a) and (b) (a) Must use one of three methods when an acquisition exceeds the simplified acquisition threshold (a) Sealed bid method (a) Soaled bid method (a) Noncompetitive proposals method (a) Must perform a cost or price analysis with every procurement in excess of the Must perform a cost or price analysis with every procurement in excess of the Must perform a cost or price analysis with every procurement in excess of the Must perform a cost or price analysis with every procurement in excess of the Must perform a cost or price analysis with every procurement in excess of the Must perform a cost or price analysis with every procurement in excess of the Must perform a cost or price analysis with every procurement in excess of the Must perform a cost or price analysis of the every procurement in excess of the provisions required by 2 CFR 200.326

