

UNIFORM GUIDANCE

2 C.F.R. 200



**Governor's Office of
Storm Recovery**

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Governor



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OVERVIEW & BACKGROUND

IMPACT ON SUBRECIPIENT OVERSIGHT &
MONITORING

IMPACT ON PROCUREMENT AND NON-PROFIT
ENTITIES

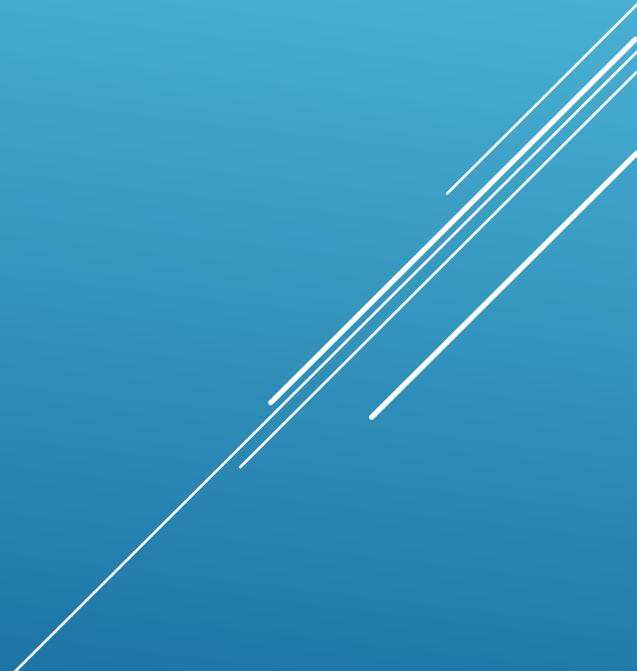


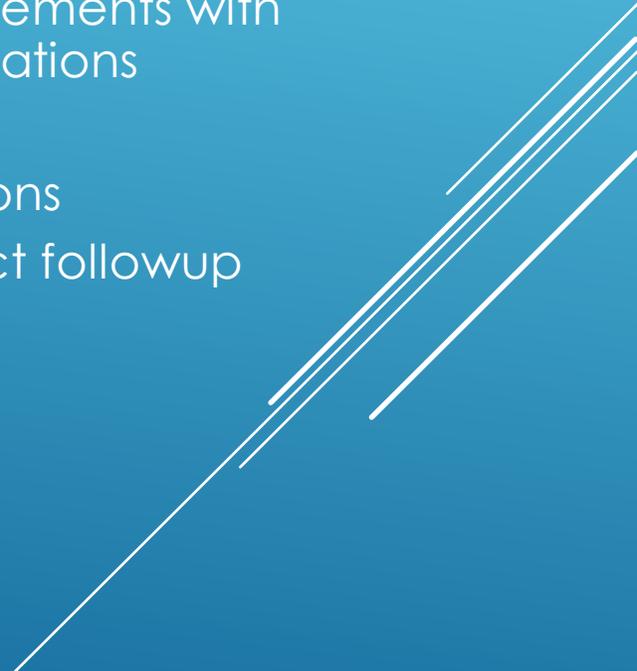
OVERVIEW & BACKGROUND



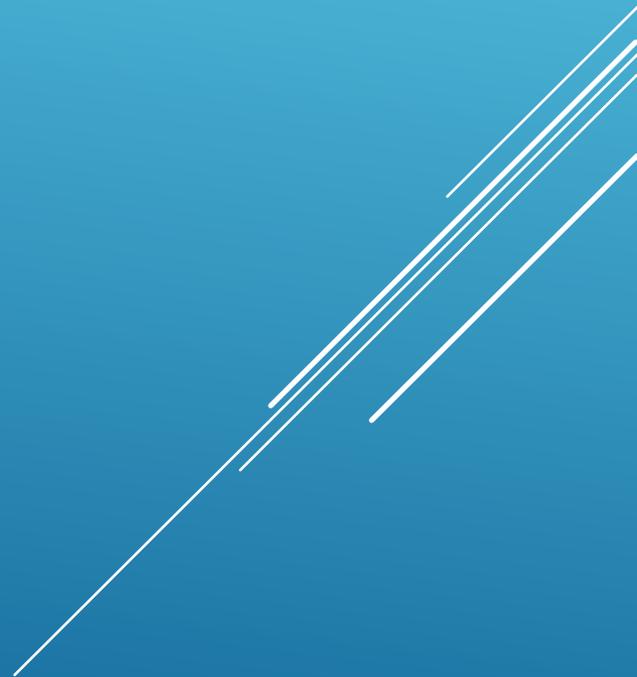
OVERVIEW

- December 26, 2013 OMB issued Uniform Administrative Requirements, Cost Principles, and Administrative Requirements for Federal Awards
 - Codified at 2 C.F.R. Part 200 *et seq.*
 - Commonly referred to as the “Super Circular” or “Uniform Guidance”
 - Consolidates and streamlines prior regulations to provide consistent guidance for grant recipients and issuers (see next slide)
- Changes and consolidations include:
 - Updates procurement requirements for non-federal entities, including non-profits
 - Provides a single resource for requirements that apply to all recipients, eliminating the requirement for grants professionals to cross-reference between multiple resources
 - Includes new measures designed to ensure merit-based grant awards and identify problems early in the process
 - Strives to reduce waste, fraud and abuse

- Composed of six subparts and several appendices:
 - Subpart A – Acronyms and Definitions
 - Subpart B – General Provisions
 - Subpart C – Pre-Award Federal Requirements and Contents of Federal Awards
 - Subpart D – Post Federal Award Requirements
 - Subpart E – Cost Principles
 - Subpart F – Audit Requirements
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- Consolidated Circulars include:
 - A-21, Cost Principles for Educational Institutions
 - A-87, Cost Principles for State, Local and Indian Tribal Government
 - A-89, Catalog of Federal Domestic Assistance
 - A-102, Grants and Cooperative Agreements With State and Local Governments
 - A-110, Uniform Administrative Requirements for Grants and Other Agreements with Institutions of Higher Education, Hospitals and Other Non-Profit Organizations
 - A-122, Cost Principles for Non-Profit Organizations
 - A-133, Audits of States, Local Governments, and Non-Profit Organizations
 - The guidance in OMB Circular A-50, Audit Followup, on Single Audit Act followup
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IMPACT ON SUBRECIPIENT OVERSIGHT & MONITORING



SUBRECIPIENT OVERVIEW

IMPLICATIONS FOR PASS-THROUGH ENTITIES

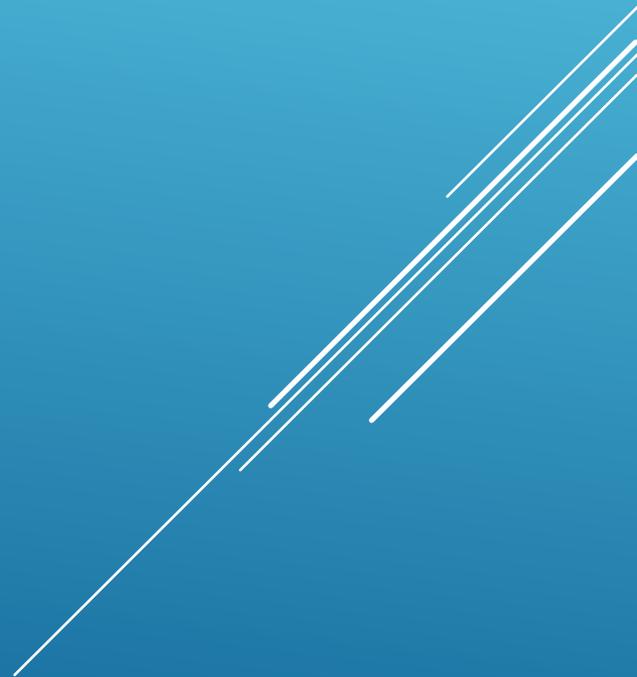
- One of the most significant changes is the more stringent requirements for subrecipient monitoring
- Examples of expanded pass-through entity responsibilities include:
 - Evaluating subrecipient risk of noncompliance and determining necessary monitoring activities – including on-site reviews
 - Ensuring subrecipients meet requirements and performance goals as required by HUD's direction (§200.76; 200.301)
 - Imposing remedies for subrecipient noncompliance, when necessary

SUBRECIPIENT MONITORING ACTIVITIES

MONITORING PLAN

- Minimum monitoring activities must include:
 - Reviewing financial and programmatic reports
 - Conducting on-site reviews/audits based on risk assessment
 - Conducting follow-up reviews to ensure timely completion of corrective actions required to address deficiencies – as identified through on-site reviews, audits, or other means
 - Issuing a management decision for audit findings pertaining to the federal award
 - Verifying that each subrecipient receive completed audits, as required
- Design of monitoring plan will vary based on subrecipient risk assessment:
 - *i.e.*, more stringent monitoring plan is required for high risk subrecipients

IMPACT ON PROCUREMENT



PROCUREMENT UPDATES

EFFECT ON NON-PROFITS

- Under 24 C.F.R. §85.36, grantees and subgrantees were required to use their own procurement procedures which reflected applicable State and local laws and regulations, provided that the procurements conformed to applicable Federal law and the standards
- The Uniform Guidance now requires all non-federal entities to adhere to §200.318 (General Procurement Standards) through §200.326 (Contract Provisions)
 - This includes “a state, local government, Indian tribe, institution of higher education (IHE), or nonprofit organization that carries out a Federal award as a recipient or subrecipient.” (§200.69)
- Therefore, under the Uniform Guidance, all non-federal entities, including non-profits, must use their own documented procurement procedures which reflect applicable State, local, and tribal laws and regulations, provided that the procurements conform to applicable Federal law and the standards

2 C.F.R 200:

http://www.ecfr.gov/cgi-bin/text-idx?SID=ca7aff37feffb2c9422efb68e028b43e&mc=true&node=ap2.1.200_1521.ii&rgn=div9

Federal Register Notice (December 26, 2013):

<https://www.federalregister.gov/articles/2013/12/26/2013-30465/uniform-administrative-requirements-cost-principles-and-audit-requirements-for-federal-awards#h-21>

White House Uniform Guidance Crosswalk:

<https://www.whitehouse.gov/sites/default/files/omb/fedreg/2013/uniform-guidance-crosswalk-from-predominate-source-in-existing-guidance.pdf>

HUD Guidance on 2 C.F.R. 200:

<https://www.hudexchange.info/resource/4444/notice-sd201501-transition-to-2-cfr-part-200-uniform-administrative-requirements-cost-principles-and-audit-requirements-for-federal-awards-final-guidance/>

<https://www.hudexchange.info/resources/documents/Notice-CPD-16-04-Additional-Transition-and-Implementation-Guidance-for-Recipients-of-Community-Planning-and-Development.pdf>

Council on Financial Assistance Reform (COFAR) Resources, including Frequently Asked Questions:

<https://cfo.gov/cofar/cofar-resources/>