Uniform Guidance Subpart D

Post Federal Award Requirements
§200.300-345
(previously A-110)

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Performance Management

- Relate financial data to performance
- Provide cost information to demonstrate cost effective practices
- **Standard OMB-approved information collection for performance & financials**
- Agency to provide clear performance goals, indicators, and milestones
Internal Controls

• Increased focus on maintaining internal controls
  – COSO & federal “Green Book” principles:

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<th>Control Environment</th>
<th>1. Demonstrates commitment to integrity and ethical values</th>
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<td>2. Exercises oversight responsibility</td>
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<td>3. Establishes structure, authority and responsibility</td>
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<td>4. Demonstrates commitment to competence</td>
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<td>5. Enforces accountability</td>
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| Risk Assessment     | 6. Specifies suitable objectives                        |
|                     | 7. Identifies and analyzes risk                          |
|                     | 8. Assesses fraud risk                                   |
|                     | 9. Identifies and analyzes significant change            |

| Control Activities  | 10. Selects and develops control activities              |
|                     | 11. Selects and develops general controls over technology|
|                     | 12. Deploys through policies and procedures              |

| Information & Communication | 13. Uses relevant information                          |
|                            | 14. Communicates internally                           |
|                            | 15. Communicates externally                           |

| Monitoring Activities | 16. Conducts ongoing and/or separate evaluations        |
|                      | 17. Evaluates and communicates deficiencies            |
Cost Sharing / Matching

- Clarifies policies on voluntary committed CS
  - VC CS not expected under proposals and cannot be used in merit review
  - CS can only be considered when required by regulation & transparent in notice of funding opportunity
- Valuation of CS largely unchanged
  - 3rd party
  - Unrecovered F&A
  - Etc.
Program Income

• Default method for IHEs – Addition Method
  – Example: $20k award + $10k income = $30k to spend
  – Award amount does not change ($20k)
  – Invoice sponsor for $20k

• Awaiting clarification/technical correction – prior approval for addition?

• Read award T&C!

• Can be used as CS to meet requirement
Revision of budget & program plans

- No major changes EXCEPT:
- Faculty disengagement requires prior approval from agency
  - Unable to work on project > 3 months
  - OR 25% time reduction to project
- *will need to assess at closeout*
Equipment

• “Conditional Title” – new term, no major changes
  – Title vests in recipient under certain conditions:
    • Use equipment for authorized purposes
    • Not encumber property without approval
    • Use and dispose of properly
Residual Inventory

- Federal government must be compensated for their share of residual supplies remaining on project >$5,000 (no change from A-110)
  - Based on FMV
  - Computing Devices
Procurement (IN PROGRESS)

- New micropurchase threshold <$3,000
- For NCSU, Small Purchases on ledger-5 now begin at $3,000 instead of $5,000
- Working with other central offices to implement
- Per UG, effective 7/1/2016
- NCSU will implement 7/1/2015
Procurement (In progress)

Procurement “Claw” (Sections 200.317-326)

1. Micro-Purchases
2. Small Purchases
3. Sealed Bids
4. Competitive Proposals
5. Sole Source

General Standards:
A. Documented Policies
B. Necessary
C. Full & Open Competition
D. Conflict of Interest
E. Documentation
   i. Cost & Price Analysis
   ii. Vendor Selection
Financial Reporting

- Federal agencies required to use Federal Financial Report
- Submission frequency requirements not largely changed BUT can require more frequent reporting if necessary to effectively monitor progress

**FEDERAL FINANCIAL REPORT**

<table>
<thead>
<tr>
<th>Page</th>
<th>of</th>
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<tbody>
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</table>

1. Federal Agency and Organizational Element to Which Report is Submitted
2. Federal Grant or Other Identifying Number Assigned by Federal Agency (To report multiple grants, use FFR Attachment)
3. Recipient Organization (Name and complete address including Zip code)
4a. DUNS Number
4b. EIN
5. Recipient Account Number or Identifying Number (To report multiple grants, use FFR Attachment)
6. Report Type
   - Quarterly
   - Semi-Annual
   - Annual
   - Final
7. Basis of Accounting
   - Cash
   - Accrual
8. Project/Grant Period From: (Month, Day, Year) To: (Month, Day, Year)
9. Reporting Period End Date (Month, Day, Year)
10. Transactions
    Cumulative
Monitoring & Reporting Program Performance

- Submission frequency requirements largely unchanged (at least annually, not more than quarterly), BUT may be requested more often to effectively monitor
Subrecipient Monitoring & Management

- Increased requirements for subrecipient review and monitoring
  - Risk Assessment
  - Analyze financial and programmatic reports
  - Follow up on all deficiencies
  - Issue management decisions
Subrecipient Monitoring & Management

• Subrecipient F&A rate determination
  – Federally negotiated F&A rate
  – If no federal rate, negotiated rate between pass-through entity and sub., or
  – De minimis rate (10% MTDC)
Subrecipient Monitoring & Management

- Fixed amount subawards
  - May issue fixed amount subawards up to $150k with prior approval
  - Increased focus on performance management
  - See §200.201 for conditions of Fixed Amount Awards
Record Retention & Access

• Default = 3 years from submission date of final expenditure report (no change)

• Rights of access not limited to record retention period, but last as long as records are retained
  – Even if paper records are destroyed, electronic info exists and should be made available!
Remedies for Noncompliance

- Withhold cash payments pending corrective action
- Deobligation
- Stricter enforcement?
Post-Closeout Adjustments

- Adjustment to Federal award amount based on an audit or other review after closeout must be made within record retention period
Collection of Amounts Due

- Refunds must be **PAID** within **90 calendar days** of submission of final **financial report** (change from “reasonable period”)
  - If not, may offset other reimbursement requests or withhold advance payments
Resources

• OMB UG Crosswalks (Old → New & New → Old)
• OMB UG Cost Principles Comparison Chart
• COFAR training
• COFAR FAQs
• NCURA YouTube Tuesdays videos
• COGR Technical Corrections
• COGR Guide to UG
• FDP/COGR White Paper
• Maximus Webinars
Questions?