



Compliance Conversations: 2024 Uniform Guidance Updates

1-4 p.m. | Tuesday, June 11



Polling Question Directions



To answer polling questions,
scan the QR code below **OR** navigate to the website address.



Scanning QR codes:

1. Open the camera app on your mobile device
2. Point the camera at the QR Code
3. Tap the web link

Website Address:

<https://ngma.cnf.io/sessions/b7za/#!/dashboard>

Initial Log-in:

- Type your name exactly as you want it to appear on your CPE certificate.
- CGMS - Use your email on file with NGMA to be sure credit is added to your NGMA record.

To Answer the Polling Question:

Click on the question when it is launched.

Answers will NOT be accepted in the chat/Q&A box.

Poll Question 1



What sector do you work in?

1. The federal government
2. State, local or municipal government
3. Tribal government
4. Institution of Higher Education (IHE)
5. K-12 education
6. Non-Profit Organization other than an IHE
7. For-Profit Entity/Consultant

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OMB Update

Deidre Harrison
Deputy Controller
U.S. Office of Management and Budget (OMB)



Poll Question 2



How informed are you about the Uniform Guidance updates?

1. Very informed! I've read every word!
2. I have read the Cliff's Notes, but I need to know more.
3. I'm glad we have until October 1 because I know NOTHING.

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Overview of the Uniform Guidance Revisions

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Effective Dates



- Effective Date - 200.110
 - (a) The standards set forth in this part affecting the administration of Federal awards by Federal agencies become effective once implemented by Federal agencies or when any future amendment to this part becomes final.
- **Per OMB Memo M-24-11:**
 - No later than awards issued on or after October 1, 2024
 - *“Federal agencies may elect to apply the 2024 Revisions to Federal awards issued prior to October 1, 2024, but they are not required to do so.”*
 - By May 15, 2024, all Federal agencies were required to submit to OMB their plan for implementing the 2024 Revisions.
 - Agency plans are not (best as we can determine) publicly available.

Poll Question 3



How long have you been involved with federal grants?

1. Less than One year
2. One to less than Five years
3. Five to less than Ten years
4. Ten to less than Twenty years
5. Can't remember because everyday is a holiday in this business!

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1. Increased Accountability



Mandatory Disclosures - 200.113



- Applicant, recipients, and subrecipients must **promptly** disclose **whenever it has credible evidence of the commission** a violation of federal criminal law involving fraud, conflict of interest, bribery, or gratuity violations under Title 18 or Civil False Claims Act (31 U.S.C. 3729–3733)
 - Must be made in writing to the Federal agency, **the agency’s Office of Inspector General, and the** pass-through entity (if applicable)
 - Also required to report matters to recipient integrity and performance (i.e. SAM and FAPIIS)
- **Includes any activities or subawards in connection with the Federal award.**
- Failure to report can result in remedies for noncompliance (200.339).

Required **Financial** Certifications - 200.415



(a): **Removed certification for payment requests**

- (now applies to financial reports only).

New (b): Subrecipients under the Federal award must certify to the pass-through entity whenever applying for funds, requesting payment, and submitting financial reports:

“I certify to the best of my knowledge and belief that the information provided herein is true, complete, and accurate. I am aware that the provision of false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil, or administrative consequences including, but not limited to violations of U.S. Code Title 18, Sections 2, 1001, 1343 and Title 31, Sections 3729-3730 and 3801-3812.”

- Applies to all tiers of subrecipients.

New Whistleblower Protections - 200.217



- An employee of a recipient or subrecipient must not be discharged, demoted, or otherwise discriminated against as a reprisal for disclosing information that the employee reasonably believes is:
 - Evidence of gross mismanagement of a Federal contract or grant,
 - A gross waste of Federal funds,
 - An abuse of authority relating to a Federal contract or grant,
 - A substantial and specific danger to public health or safety, or
 - A violation of law, rule, or regulation related to a Federal contract (including the competition for or negotiation of a contract) or grant.
- The recipient and subrecipient must inform their employees in writing of employee whistleblower rights and protections under 41 U.S.C. 4712.

Internal Controls - 200.303



MUST:

- Establish, **document**, and maintain internal controls
- Comply with requirements (including U.S. Constitution)
- Evaluate and monitor compliance
- Take prompt action to correct noncompliance
- Take **reasonable cybersecurity and other** measures to safeguard **information including** personally identifiable information (PII) and other types of information.

2. Subrecipient Updates



Poll Question 4



Do you have or are you a subrecipient?

1. Yes, we are a subrecipient to our State or other pass-through entity
2. Yes, we have one or more subrecipients (we act as the pass-through)
3. Yes, we are both a subrecipient and a pass-through entity
4. No, we don't have either
5. Unsure

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ADVANCE PAYMENT RIGHTS: SUBRECIPIENTS



- **Change:** Clarifies the right to advance payment extends to subrecipients
- **Citation:** § 200.305(b)(1) – Federal payment
- **Takeaway:** Subrecipients have always had the same rights to advance payments as recipients provided they have:
 - Written procedures to minimize time between payment and disbursements
 - Financial management systems that meet fund control and accountability standards

FIXED AMOUNT SUBAWARD INCREASE TO \$500,000



- **Change:** The fixed amount subaward cap was increased from the Simplified Acquisition Threshold (currently \$250,000) to \$500,000
- **Citation:** § 200.333, Fixed amount subawards
- **Takeaways:**
 - Larger fixed amount subawards now possible, making fixed amount subawards more desirable as a tool.
 - The proposed rule had called for elimination of the cap entirely. This change is a compromise middle ground approach. OMB does not specify its reasoning beyond saying that this approach was determined appropriate “[u]pon further analysis.”

FIXED AMOUNT SUBAWARDS



- **Change:** Program Income rules not applicable to fixed amount awards and right to retain unexpended funds
- **Citation:** § 200.201(b)(3), 200.333 - Fixed amount awards
- **Takeaways:**
 - Fixed amount award grantees may generate and use PI per the award T&Cs but § 200.307 requirements do not apply
 - Agencies retain more flexibility to set PI use rules (or no such rules) on fixed amount awards
 - No financial reporting required but recordkeeping and audits apply
 - If project aspects not completed: triggers award reduction
 - Explicit that recipient may retain unexpended funds if all activities are completed
 - Still need prior approval but increased to \$500,000

PRIOR APPROVALS: MAKING SUBAWARDS



- **Change:** Eliminated the “contracting out of any work” language, focused on “subawards” and clarified prior approval only needed to subaward in the first place
- **Citation:** § 200.308(f)(6) – Subawards
- **Takeaways:**
 - While prior approval to subaward is still required, no prior approval needed to switch subrecipients unless agency requires it in the award
 - Clarified that prior approval is not required for procurement transactions for goods and services

SUBRECIPIENT MONITORING



- **Change:** Subrecipient monitoring language enhanced to suggest more robust monitoring expected
- **Citation:** § 200.332(e)(2), Requirements for pass-through entities
- **Takeaways:**
 - Language at § 200.332(e)(2) enhanced to call for oversight relating even to “significant developments.”
 - Specific new language states: “Ensure that the subrecipient takes corrective action on all significant developments that negatively affect the subaward.”
 - Note corresponding reporting obligation (which has long existed) for “significant developments” at § 200.329(e).
 - This change is consistent with the proposed rule.

FIXED AMOUNT SUBAWARD PROBLEMATIC CERTIFICATION LANGUAGE



- **Change:** Over objections in the comments, OMB added problematic language to the fixed amount award description at 200.201(b), stating: “At the end of a fixed amount award, the recipient or subrecipient must certify in writing to the Federal agency or pass-through entity that the project was completed as agreed to in the Federal award . . . and that all expenditures were incurred in accordance with § 200.403.
- **Citation:** § 200.201(b), Use of grants, cooperative agreements, fixed amount awards, and contracts.
- **Takeaways:**
 - Intended consequence is unclear. Other language in 200.201(b) states: “There is no expected routing monitoring of the actual costs incurred by the recipient or subrecipient under the Federal award.”
 - This language (referring to § 200.403, “Factors affecting allowability of costs”) is likely to cause problems in the coming years.

3. Streamlining Processes



Prior Written Approval - 200.407



- § 200.306 Cost sharing;
 - § 200.307 Program income;
 - § 200.308 Revision of budget/ program plans;
 - § 200.333 Fixed amount subawards;
 - § 200.430 Compensation - personal services;
 - § 200.431 Compensation - fringe benefits;
 - § 200.440 Exchange Rates
 - § 200.441 Fines, penalties, damages and other settlements;
 - § 200.442 Fund raising and investment management costs;
 - § 200.445 Goods or services for personal use;
 - § 200.442 Fund raising and investment management costs;
 - § 200.445 Goods or services for personal use;
 - § 200.447 Insurance and indemnification;
 - § 200.455 Organization costs;
 - § 200.439 Equipment and other capital expenditures;
 - § 200.458 Pre-award costs;
 - § 200.462 Rearrangement and reconversion costs;
 - § 200.475 Travel costs.
- Removed: Real property, Equipment (200.313), Entertainment costs, Participant support costs, taxes.

Revision of Budget/Program Plans - 200.308



- **Must** report deviations from **approved** budget or project scope or objective and **must** request prior approvals from Federal awarding agencies **or pass through entities** for budget and program plan revisions
- The Federal awarding agency or pass-through entity **must** review the request for budget or program plan revision **and should notify the recipient or subrecipient whether the revisions have been approved within 30 days of receipt of the request.**
- The Federal agency or pass-through entity **must** inform the recipient or subrecipient **in writing** when a decision can be expected if more than 30 days is required for a review.

Revision of Budget/Program Plans - 200.308 (cont.)



Prior approval must be requested for:

1. Change in scope of objective/project/program
2. Change in **key personnel (including employees and contractors) that are identified by name or position in the federal award**
3. Disengagement from project for 3+ months or 25% reduction in time by approved project director or principal investigator.
4. Inclusion of costs that require prior approval, **unless waived**.
5. The transfer of funds budgeted for participant support costs to other budget categories
6. **Subaward activities not proposed in the application and approved in award (not applicable to change in subrecipients). Does not apply to procurement.**
7. Changes to cost-sharing amount.
8. Need arises for additional federal funds for project
9. **Transferring funds between construction and non-construction**
10. **A no-cost extension**

Poll Question 5



What part of the World are you from?

1. Eastern U.S.
2. Midwestern U.S.
3. Southern U.S.
4. Western U.S.
5. U.S. territories or Commonwealth of Puerto Rico
6. Outside of United States

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4. Recognition of Tribal/State Sovereignty



INDIAN TRIBES ADDED TO FLEXIBILITY AFFORDED TO STATES



- **Change:** Permission to use one's own procurement policies extended to Tribal Governments (previously only states).
- **Citation:** § 200.317, Procurement by States and Indian Tribes
- **Takeaway:** Extends flexibilities historically afforded States for procurement to Tribal Governments. Both States and Indian Tribes must now comply only with their own policies, plus: §§ 200.321 (small, minority, and women-owned business preference), 200.322 (domestic preferences), 200.323 (recovered materials), and 200.327 (Appendix II contract provisions). This change is consistent with the proposed rule.

5. Administrative Closeout Costs



Basic Factors of Allowability - 200.403



To be allowable, a cost *must*:

- Be **necessary, reasonable** and **allocable**
- Comply with the cost principles and Federal award
- Be consistent with policies and procedures applying uniformly to Federal and non-Federal activities and costs
- Be consistently treated as either direct or indirect costs
- Be determined in accordance with GAAP
- Not be included or used to meet cost sharing / match requirements
- Be adequately **documented**
- **Administrative closeout costs may be incurred until due date of the final reports.** If incurred, these costs must be liquidated prior to the due date of the final report(s) and charged to the final budget period of the award unless otherwise specified by the Federal agency.

All other costs must be incurred during the approved budget period.

Termination and Standard **Closeout** Costs - 200.472



- **New (b) Closeout costs:**
 - Administrative costs associated with the closeout activities of a Federal award are allowable.
 - May charge the Federal award during the closeout for necessary administrative costs (e.g., salaries of personnel preparing final reports, publication and printing costs, and the costs associated with the disposition of equipment and property).
 - These costs may be incurred until the due date of the final report(s).
 - If incurred, these costs must be liquidated prior to the due date of the final report(s) and charged to the final budget period of the award unless otherwise specified by the Federal agency.

6. Indirect Costs



MODIFIED TOTAL DIRECT COSTS BASE: SUBAWARD VALUE INCREASE



- **Change:** Increase eligible value in MTDC indirect base from \$25,000 to \$50,000 per subaward
- **Citation:** § 200.1, MTDC Definition
- **Takeaway:** Subawards can be counted in your base up to \$50,000 per subaward. This final update is consistent with the proposed rule.
- No fix to confusing language “up to the first ~~\$25,000~~ **\$50,000** of each subaward (regardless of the period of performance of the subawards under the award)”

MISC. CHANGES TO INDIRECT UNDER 200.414 TO CONFIRM RULES



- **Issue:** Comments expressing concerns about federal agencies not recognizing NICRAs, length of time to negotiate same, being forced to use *de minimis* or forced to use a rate lower than *de minimis*, by feds or PTEs.
- **Citation:** § 200.414(c), Indirect costs
- **Takeaways:**
 - Clear statement that federal agencies must accept NICRA unless different class of awards per agency public policies, deviations reported to OMB by fed agency, disputes reported to OMB
 - PTEs “must accept all federally negotiated indirect costs rates for subrecipients” and 200.332(b)(4) rules (no requirement of *de minimis*, allow direct allocation of indirect)

INCREASED *DE MINIMIS* RATE



- **Change:** The *de minimis* rate is increased from 10% to up to 15% over MTDC; clarification that *de minimis* rate cannot be used on cost-reimbursement procurement contracts under the FAR
- **Citation:** § 200.414(f), Indirect costs
- **Takeaways:**
 - Recipients and subrecipients now have the potential to increase their indirect recovery “up to” the enhanced *de minimis* rate to allow organizations to use less than 15% if appropriate
 - Language on what *de minimis* covers still remains brief
 - On our comment recommending the allocation base be direct labor base, “will consider at future date”

FINAL INDIRECT RATES AND CLOSEOUT TIMING ISSUES



- **Change:** Closeout language clarified to account for time needed to negotiate final indirect cost rates
- **Citation:** § 200.344, Closeout
- **Takeaways:**
 - New language at § 200.344(b) states: “The recipient must submit a revised final financial report when all applicable indirect cost rates have been finalized.”
 - New language at § 200.344(h) states: “If the indirect cost rate has not been finalized [one year after the end of the period of performance] and would delay closeout, the Federal agency is authorized to mutually agree with the recipient to close an award using the current or most recently negotiated rate. However, the recipient is not required to agree to a final rate for a Federal award for the purpose of prompt closeout.”
 - These changes are consistent with the proposed rule.

7. Procurement Changes



Conflicts of Interest - 200.318(c)



- A conflict of interest arises when any of the following has a financial or other interest in the firm selected for award:
 - Employee, officer, agent, or **board member**;
 - Any member of their immediate family;
 - Their partner; or
 - An organization which employs, or is about to employ, any of the parties indicated herein or has a financial or other interest in or tangible personal benefit from an entity considered for a contract.
- No employee, officer, agent or **board member** may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors

Competition - 200.319 (cont.)



- Prohibition on using geographic preferences removed!
- New Contractor Preferences
 - Does not prohibit recipients or subrecipients from developing written procedures for procurement transactions that incorporate a scoring mechanism that rewards bidders that commit to specific numbers and types of U.S. jobs, minimum compensation, benefits, on-the-job-training for employees making work or products providing services on a contract, and other worker protections.
 - Any scoring mechanism must be consistent with the U.S. Constitution, applicable Federal statutes and regulations, and the terms and conditions of the Federal award.

Methods of Procurement - 200.320



- Informal procurement methods – These procurement methods expedite the completion of transactions, minimize administrative burdens, and reduce costs.
 - Micro-purchases
 - ~~Small Purchases~~ Simplified acquisition procedures
- Formal procurement methods – Required when the value of the procurement transaction under a federal award, exceeds the simplified acquisition threshold of the recipient or subrecipient.
 - Sealed bids
 - Competitive proposals
- Noncompetitive procurements

Noncompetitive Procurements - 200.320(c)



Appropriate only when:

1. The aggregate amount of the transaction is under the micro-purchase threshold
2. **The procurement transaction** can only be fulfilled by a single source
3. There is a public emergency for the requirement that will not permit delay resulting from **providing public notice of** a competitive solicitation
4. The **recipient or subrecipient requests in writing to use a noncompetitive procurement method, and the** federal agency or pass-through entity provides written approval, or
5. After soliciting **several** sources, competition is determined inadequate

Contracting with Small, Minority, Women's, or Veteran-Owned Businesses - 200.321



- **When possible**, should consider small businesses, minority businesses, women's businesses, **veteran-owned businesses**, and labor surplus area firms (**see DOL's list**).
- Consideration means:
 - Including these businesses on solicitation lists
 - Soliciting whenever deemed eligible as potential sources
 - Dividing separate procurements and establishing delivery schedules to permit maximum participation
 - Use orgs like the Small Business Administration and the Minority Business Development Agency of the Department of Commerce
 - Requiring contractors under a federal award to apply these conditions to subcontracts

Procurement of Recovered Materials - 200.323



- New (b) Should, to the greatest extent practicable and consistent with law, purchase, acquire, or use products and services that can be reused, refurbished, or recycled; contain recycled content, are biobased, or are energy and water efficient; and are sustainable

8. Post-Award Clarifications



CYBERSECURITY STANDARDS



- **Issue:** Prior PII protection language expanded to broader cybersecurity language
- **Citation:** § 200.303(e), Internal Controls
- **Takeaways:**
 - Final language states: “Take **reasonable** cybersecurity and other measures to safeguard information including protected personally identifiable information (PII) and **other types of information.**”
 - “Reasonable” was incorporated to replace “as appropriate” to recognize that the recipient and subrecipient should have some reasonable discretion on the appropriate framework for safeguarding information.
 - “Other types of information” incorporated to be consistent with prior version; recognizes that more than protected PII must be safeguarded.

CYBERSECURITY STANDARDS



- **Issue:** No clarification on specific standards, again “reasonable cybersecurity and other measures”
- **Citation:** § 200.303(e), Internal Controls
- **Takeaways:**
 - Does not designate specific standards, but likely to lead to application of NIST SP 800-53 in the future, available here:
<https://csrc.nist.gov/pubs/sp/800/53/r5/upd1/final>.
 - OMB “agrees with commenters that this is a topic worthy of consideration for future updates. In the interim, Federal agencies may consider providing more specific guidance on this topic as appropriate for their federal assistance programs.”

PROGRAM INCOME



- **Change:** Program Income section reorganized and restated
- **Citation:** § 200.307 – Program Income
- **Takeaways:**
 - Retained policy to expend PI before additional funds and kept deduction method as default
 - Retained default addition method for IHEs and research institutions
 - Retained policy that sale of federally-assisted property is not PI
 - Clarified agencies may use more than one PI method for different aspects of a project or program
 - Now, under “addition” method, PI is added to “total allowable costs:”
 - Change replaces language to use PI on “purposes” of the federal award thus restricting agency flexibility
 - Clarifies that license fees and royalties for IP are not PI

PRIOR APPROVALS: MULTIPLE NO-COST EXTENSIONS



- **Change:** Clarification that the federal awarding agency may approve multiple no-cost extensions
- **Citation:** § 200.308(f)(10) – No-Cost Extensions
- **Takeaways:**
 - You may have more time to spend down your grant, as multiple no-cost extensions (if approved by agency) are allowed
 - Retain flexibility to waive prior approval for one-time no cost extension and requirement to notify funder no less than 10 days prior to end of period of performance

DISPUTE RIGHTS ENHANCED



- **Change:** Language added specifically calling for dispute rights to be afforded in the event a remedy for noncompliance is invoked.
- **Citation:** § 200.342, Opportunities to object, hearings, and appeals
- **Takeaways:**
 - Proposed new language expressly states: “The Federal agency must maintain written procedures for processing objections, hearings, and appeals.”
 - Prior language simply suggested that, if the agency had such procedures, they had to be made available.
 - The proposed rule also stated that pass-through entities must maintain such procedures, but OMB removed the pass-through obligation.
 - Positive development both with respect to the added obligation for federal agencies and in that pass-throughs are not covered by the final change.

Poll Question 6



Do you think these changes make the UG more or less burdensome?

1. Less Burdensome
2. More Burdensome
3. Same same, but different

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9. Equipment / Disposition Updates



Inventory Procedures - 200.313(d)



- Regardless of whether equipment is acquired in part or its entirety under the Federal award, the recipient or subrecipient must manage equipment (including replacing equipment) utilizing procedures that meet the following requirements:
 - 1) Property records
 - Recipient/subrecipient is responsible for maintaining and updating property records when there is a change in status of the property.
 - 3) Control system to prevent property loss, damage, theft
 - All incidents must be investigated and reported to the Federal agency or pass-through entity

Equipment Disposition - 200.313(e) and (f)



- When property is no longer needed in any current or previously Federally-funded supported activity, must request disposition instruction from the Federal agency **or pass-through entity**.
- Disposition will be made as follows, in accordance with Federal agency **or pass-through entity** disposition instructions:
 - Fair market value more than **\$10,000 (per unit)** = pay Federal share back to federal agency **or pass-through entity**
 - May retain **\$1,000** to cover expenses associated with the selling and handling of the equipment.
 - Fair market value of **\$10,000 or less (per unit)** = no money owed back to feds
- ***Equipment retention.*** When included in the terms and conditions of the Federal award, the Federal agency may permit the recipient to retain equipment with no further obligation to the Federal Government unless prohibited by Federal statute or regulation.

Supplies - 200.314



- If there is a residual inventory of unused supplies **at the end of the period of performance** exceeding **\$10,000** in total aggregate value, and the supplies are not needed for any other Federal award, the State or LEA may retain or sell the supplies
 - **Unused supplies means supplies that are in new condition, not having been used or opened before. The aggregate value of unused supplies consists of all supply types, not just like-item supplies.**
- **The federal agency or pass-through entity is entitled to compensation in an amount calculated by multiplying the percentage of the federal agency's or pass-through entity's contribution towards the cost of the original purchase(s) by the current market value or proceeds from the sale.**
- If the supplies are sold, the Federal agency PTE may permit the recipient or subrecipient to **retain \$1000** from the Federal share of the proceeds to cover expenses associated with the selling and handling of the supplies.

10. Audit



CLARIFICATION THAT FOR-PROFITS NOT SUBJECT TO SINGLE AUDITS



- **Issue:** For-profit single audit
- **Citation:** § 200.101(a)(2), Applicability
- **Takeaway:** Language of applicability section updated to clarify that only “non-Federal entities” are subject to Subpart F audits. Proposed language states: “Subpart F only applies to non-Federal entities as defined in the Single Audit Act Amendments of 1996 (31 U.S.C. 7501-7501).” That, definitionally, excludes for-profits

AUDIT THRESHOLD RAISED TO \$1 MILLION



- **Issue:** Increases threshold from \$750,000 to \$1 Million
- **Citation:** § 200.501, Audit requirements
- **Takeaway:** Audit and single audits are now required for expenditures of \$1 million or more in federal awards over the course of a grantee's fiscal year

Future Changes?



Poll Question 7



When do you think you will be ready to implement these changes?

1. I was born ready - already updating my policies and procedures!
2. Still reading through the new rules, hopefully soon!
3. By October 1st of course!
4. Hopefully by the end of the calendar year.

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Questions?

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Compliance Conversations: 2024 Uniform Guidance Updates



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Break



Poll Question 8



Which of these federal agencies do you work with most?

1. Department of Education
2. Department of State
3. Department of Transportation
4. Department of the Interior
5. None of the above

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Panel Discussion: Federal Agencies and the UGG Revisions

Moderator:

Lisa Stinson, CPA, Managing Director, Crowe LLP

Panel:

Rhea Hubbard, Director, Office of Grants and Financial Assistance, U.S. Department of Transportation

Andre Hylton, Director, Indirect Cost Division, U.S. Department of Education

Carla Linder, Director of Federal Assistance, U.S. Department of State

Cara Whitehead, Director, Office of Grants Management, U.S. Department of the Interior



Poll Question 9



What Uniform Guidance updates will most affect your organization?

1. NOFO Simplification
2. Change to Single Audit Threshold
3. Indirect Cost/Allowability
4. Outcome Reporting
5. None of These

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Thank you for Attending!

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