



**Clark Nuber** <sup>PS</sup>

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# Federal Grants Management

Part I — February 25, 2025

**REDF**  
An investment that works.



# About Clark Nuber



Located in Bellevue, WA



300+ employees



Named one of the best places to work, locally & nationally



**Services:** Audits, Reviews, & Compilations; Tax Compliance & Planning; International, State, & Local Tax Services; Software Assessment and Selection; CFO, Bookkeeping, & Accounting Services; IT audits and more.



70+ years in existence



25 shareholders



One of the top 100 accounting firms in the nation



**Serve:** Not-for-Profit & Public Sector, Privately Held & Family-Owned Businesses, and High Net Worth Individuals

# Meet the Clark Nuber Team

## Current Practice Focus

- ✓ Shareholder in the not-for-profit, public sector, Single Audit & Federal grant advisory practices
- ✓ WSCPA Government Committee – Auditing Subcommittee Chair
- ✓ GAQC Executive Committee member – prior

## Personal

- ✓ Indiana Native
- ✓ Identical twin University of Washington Husky daughters



**Troy Rector, CPA**

Shareholder



**Jen Keller, CPA**

Principal

## Current Practice Focus

- ✓ Federal Compliance Advisory Services & NFP Accounting Services
- ✓ National Grants Management Association, PNW Chapter Vice Chair

## Personal

- ✓ Returned Peace Corps Volunteer - Niger
- ✓ Worked for international and national not-for-profits before joining Clark Nuber in 2018



# Session Overview

**Federal Grants Management Part I February  
25, 2025**

**Federal Grants Management Part II  
March 4, 2025**

**Federal Grants Management Part III  
March 18, 2025**



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# Learning Objectives



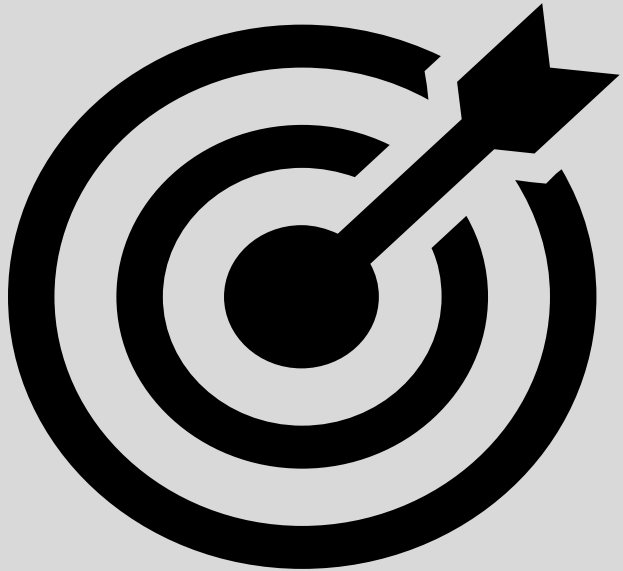
- Outlining the regulations that apply to Federal grants management
- Defining the Uniform Guidance and its importance
- Introduction to Single Audits & how it relates
- Standards for Financial & Program Management
- Contractor vs. Subrecipient Determination
- Subrecipient Monitoring

# Acronyms

Acronym	Meaning		Acronym	Meaning
ALN	Assistance Listing Number		PII	Personal Identifiable Information
CAP	Corrective Action Plan		PTE	Pass-through Entity
CFR	Code of Federal Regulation		R&D	Research & Development
GAGAS	Generally Accepted Government Auditing Standards		S&D	Suspension & Debarment
NICRA	Negotiated Indirect Cost Rate Agreement		SEFA	Schedule of Expenditures of Federal Awards
NoA	Notice of Award		UG	Uniform Guidance/ 2 CFR 200
OMB	Office of Management and Budget		UEI	Unique Entity Identifier

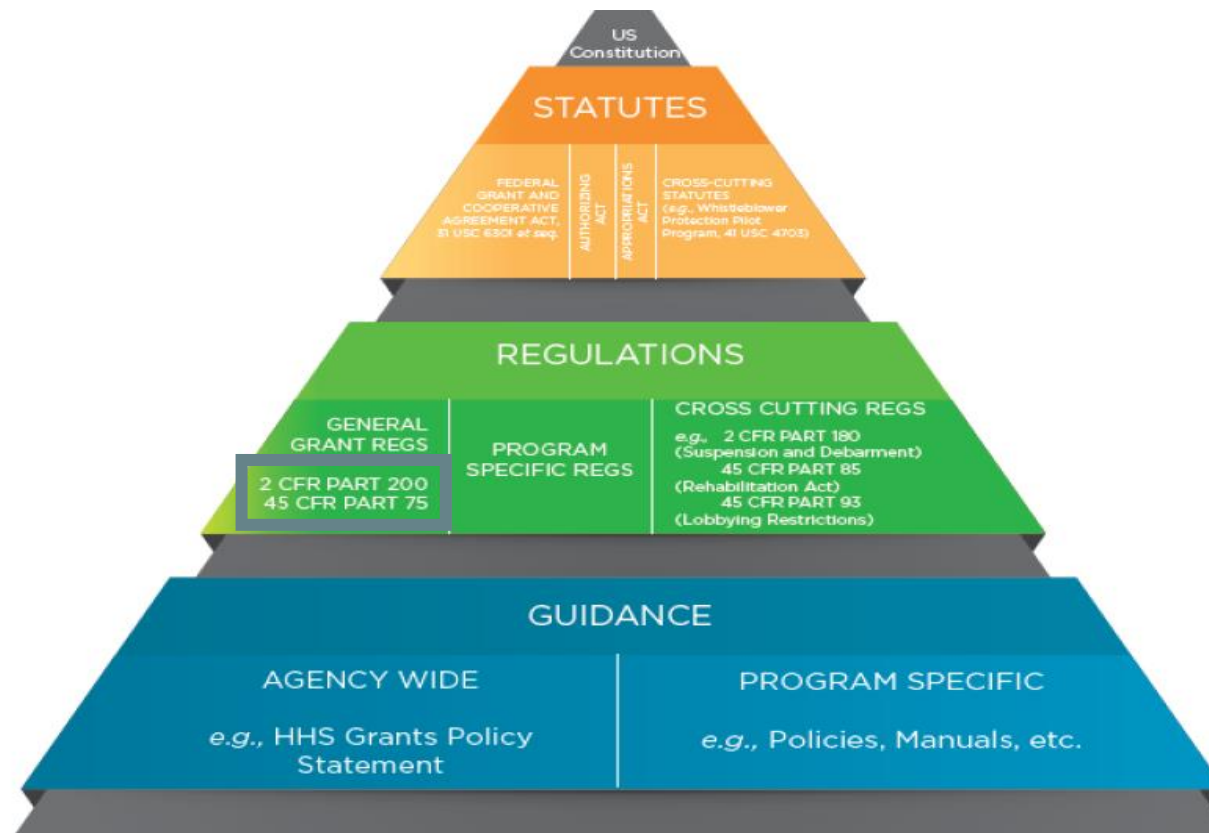


# OBJECTIVE



**Outlining the regulations  
that apply to Federal  
grants management**

# Where do the rules come from?



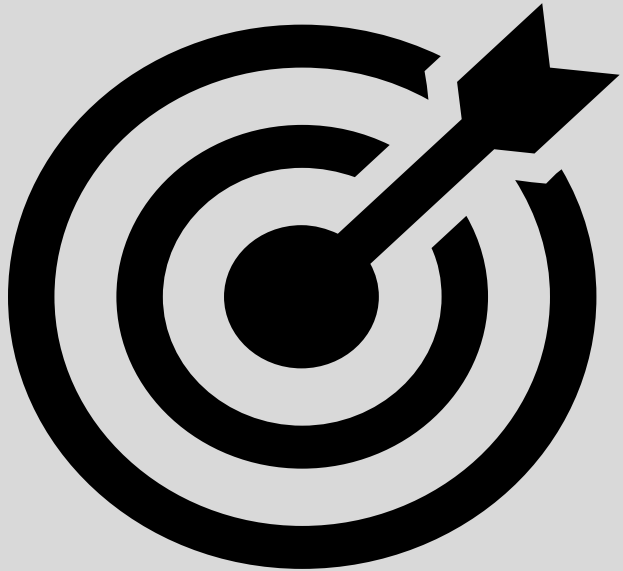


# QUESTION

We Receive...

1. Federal grants
2. Contracts
3. Federal subawards
4. All of the above

# OBJECTIVE



**Defining the Uniform  
Guidance and Its  
Importance**



# Where do the rules come from?

2 CFR	Title
Part 1	About Title 2 of the Code of Federal Regulations
Part 25	Unique Entity Identifier and System for Award Management
Part 170	Reporting Subaward and Executive Compensation Information
Part 175	Award Term for Trafficking in Persons
Part 180	OMB Guidance to Agencies on Government-Wide Suspension and Debarment
Part 182	Government-Wide Requirements For Drug-Free Workplace
Part 183	Never Contract With the Enemy
<b>Part 200</b>	<b>Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards</b>

# To WHOM Does it Apply?

**State and  
Local  
Governments**

**Institutes of  
Higher  
Education**

**Not-For Profit  
Organizations**

**Subrecipients  
– NFP or  
Commercial**

Not Included:

- Commercial and foreign entities - can be subject to all Subparts except for Subpart F (*DHHS OMB exception*)
- Hospital cost principles included in separate appendix
  - Subpart E not applicable



# UG Reminder:



**MUST** is a must



**SHOULD** is a best practice

# Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards

2 Code of Federal  
Regulations Part  
200

[https://www.ecfr.gov/  
current/title-  
2/subtitle-A/chapter-  
II/part-200](https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200)

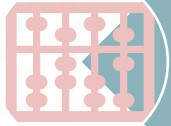
- Subchapter A - Acronyms and Definitions
- Subchapter B - General Provisions
- Subchapter C - Pre-Award Federal Requirements and Contents of Federal Awards
- Subchapter D - Post Federal Award Requirements
- Subchapter E - Cost Principles
- Subchapter F - Audit Requirements
- Appendices – Contract provisions, Indirect Cost appendices



# **Revised Uniform Guidance**

## ***Quick Glance***

# Why the Revisions?



Incorporating statutory requirements and administrative priorities



Reducing agency and recipient burden



Clarifying section that agencies or recipients have interpreted in different ways



Rewriting in plain language, improving flow and addressing inconsistent use of terms



# *OMB UG Revisions Resources*

Final Rule +  
Preamble

2 CFR  
Revisions 2024  
Redline Version

New UG FAQ's  
1/2025

2 CFR UG  
Revisions  
Crosswalk

2024 Revisions  
Overview

# *COFFA/OMB Effective Date Guidance*

COFFA  
Implementation  
Guidance -  
August 2024

COFFA  
Additional  
Guidance -  
January 2025

# ***UG Revisions: Navigating the Effective Date***

- Subpart F effective for fiscal years beginning on or after October 1, 2024
- Subparts A to E are effective based on award issuance date and references provisions
- Evaluating Federal Direct/Prime awards
  - New Federal awards issued on or after October 1, 2024 that apply OMB's guidance in 2 CFR, but do not specifically reference which version of the guidance they apply, may be assumed to apply the 2024 Revisions
  - Amendments issued on or after October 1, 2024 to existing awards made before October 1, 2024 that applied a previous version of OMB's guidance in 2 CFR may be assumed to continue applying the previous version of the guidance unless the amendment explicitly applies the 2024 Revisions to the award.
  - Federal awards issued before October 1, 2024 that applied a previous version of OMB's guidance in 2 CFR and have not been amended may be assumed to continue applying the previous version of



# ***UG Revisions: Navigating the Effective Date***

## ➤ Evaluating Federally Funded Subawards

Subawards issued under Federal awards applying the 2024 Revisions (either at the time of issuance or through amendment) must also apply the 2024 Revisions. However, if the Federal award to a recipient applies a previous version of the 2 CFR guidance, then the previous version also applies to the subaward—even if the subaward itself is made after October 1, 2024.

- For new subawards entered into after October 1, 2024, terms of the subaward must be reviewed and, if needed, communication with the grantor to determine if the 2024 Revisions are applicable

# Navigating Different UG Versions





Displaying the eCFR in effect on 9/30/2024.  [view current version](#)


Table of Contents for Title 2—Grants and Agreements


Form or CFR reference (eg. fishing or 1 CFR 1.1) 


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▼ [Chapter II](#) Office of Management and Budget Guidance

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200.0 – 200.521

▼ [Subpart A](#) Acronyms and Definitions

200.0 – 200.1

▼ Acronyms

200.0 – 200.1

§ 200.0 Acronyms.

§ 200.1 Definitions.

▶ [Subpart B](#) General Provisions

200.100 – 200.113

▶ [Subpart C](#) Pre-Federal Award Requirements and Contents of Federal Awards

200.200 – 200.216

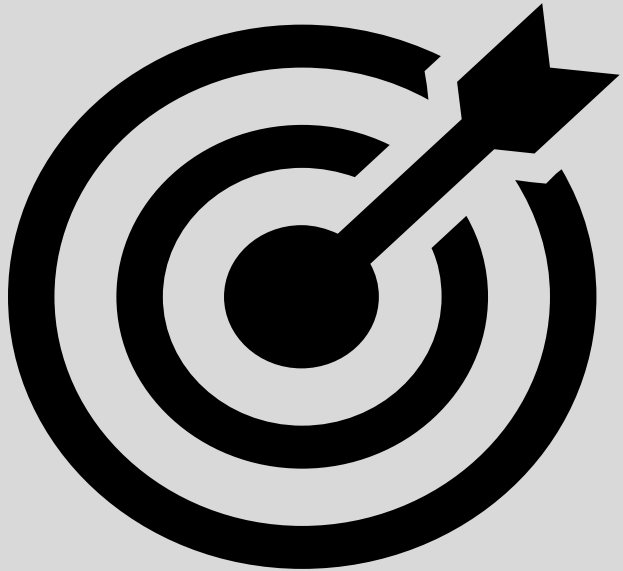
# QUESTION

Which of the following changes to the UG would you like to hear more about in our next session?

1. De Minimis rate increased from 10 percent up to 15 percent
2. Modified Total Direct Costs – subaward threshold increased from \$25,000 to \$50,000
3. Equipment definition – maximum increased from \$5,000 to \$10,000
4. Mandatory disclosure amended to reference credible evidence
5. Close-out costs now allowable
6. Single Audit threshold – increased to \$1,000,000



# OBJECTIVE



## Introduction to Single Audits & how it relates

# Who Needs a Single Audit?

- Non-federal entities that expend over \$750k of federal awards in a fiscal year (§200.501)
  - *If less than threshold, entities still need to comply with federal requirements*
  - *Threshold increased to \$1,000,000 for audits of fiscal year's beginning on or after October 1, 2024*
- Program-specific audit if only one federal award
  - Follow a program specific audit program (§200.507)
- Both must be conducted annually (§200.504)

# What is a Federal Award? (§200.502)

- Grants
- Cost reimbursement contracts under the FAR
- Compacts with Indian Tribes
- Cooperative agreements
- Direct appropriations
- Loan or loan guarantees
- Interest subsidy
- Endowment funds
- Free rent
- Non-cash assistance (free rent, food, pharmaceuticals, commodities, donated property) – record at FMV at time of received or assessed value by Federal agency



# When are Federal Funds Expended Excluded and Not Subject to Single Audit? (§200.502)

- Medicare and Medicaid payments to non-federal entities for patient care to individuals
- Federal awards received as a contractor or beneficiary
  - Subrecipient vs. Contractor determination
  - Determination is made by pass-through entity
  - Beneficiary of program funds

*Note: Per 2 CFR 200.331 one must use judgement in making the subrecipient versus contractor determination. The substance of the relationship is more important than the form of the agreement.*

# When are Funds Expended? (§200.502)

- When the activity related to the Federal award occurs. Generally, when events occur that require the non-federal entity to comply with federal regulations:
  - Expense transaction incurred
  - Disbursement of funds to subrecipient
  - New loans
  - Loans from prior periods with continuing compliance requirements (*Reported at amounts as specified in Uniform Guidance or by the Federal Agency*)
  - Receipt of property
  - Receipt or use of program income
  - Distribution or consumption of food or other commodities
  - Period when insurance is in force

# Single Audit Objectives

## Report on Compliance for Each Major Federal Program

- Determine whether the auditee has complied with laws, regulations and provisions of contracts or grant agreements pertaining to federal awards that may have a direct and material effect on each of its major programs

## Report on Internal Control Over Compliance

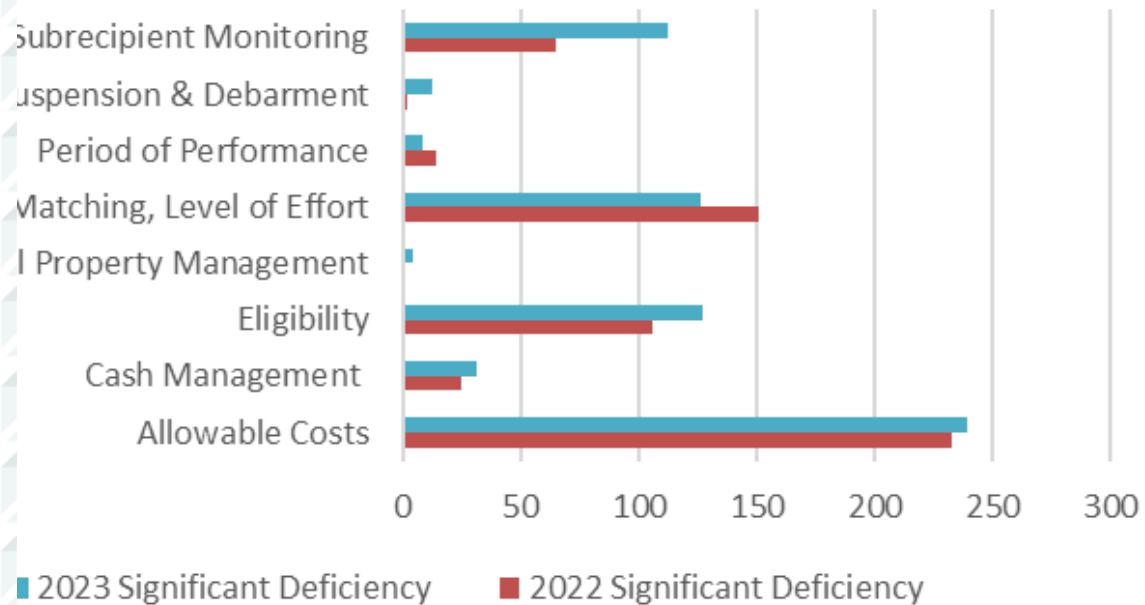
- Obtain an understanding of the internal control over compliance for each major program
- Assess the control risk of noncompliance
- Perform tests of those controls (unless the controls are deemed ineffective)



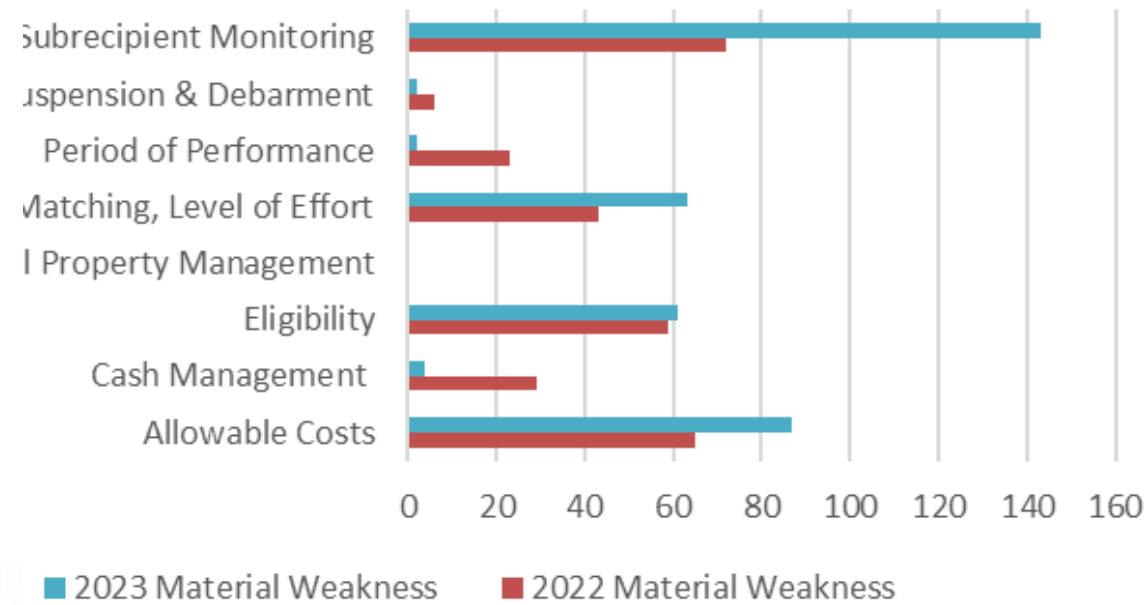
# SNAP & WIOA Cluster

## Single Audit Findings 2022-2023

Combined (SNAP and WIOA) -  
Significant Deficiency by Year

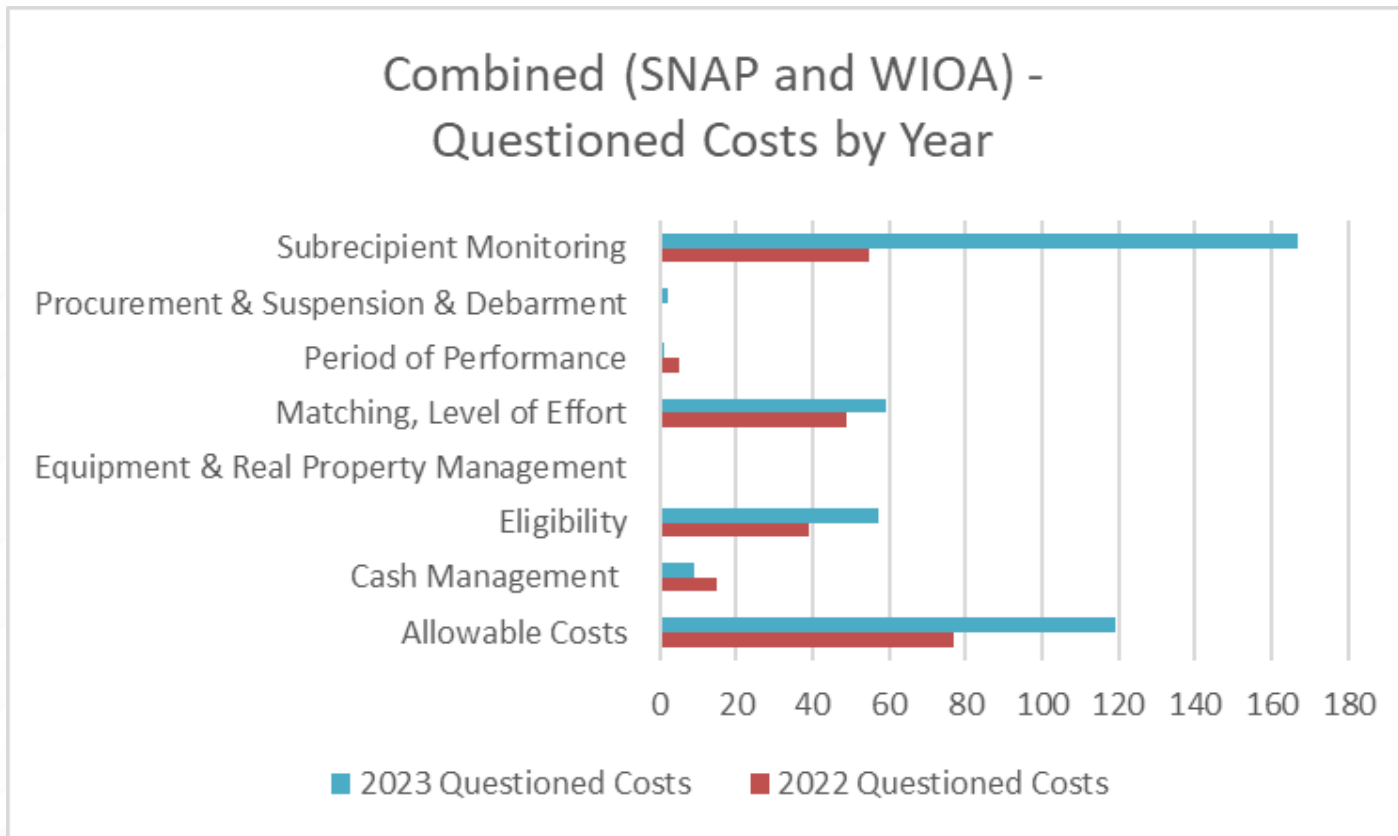


Combined (SNAP and WIOA) -  
Material Weakness by Year



# SNAP & WIOA Cluster

## Single Audit Findings 2022-2023



# Single Audit Process

Determine  
Federal  
Award  
Expenditures

Select  
auditors  
(CFR  
200.509)

Prepare  
Schedule of  
Expenditure  
of Federal  
Awards  
(CFR  
200.510)

Major  
Program  
Determination  
(CFR  
200.518)

Audit of  
Major  
Programs

Reporting  
(CFR  
200.515)



# Preparing for a Single Audit

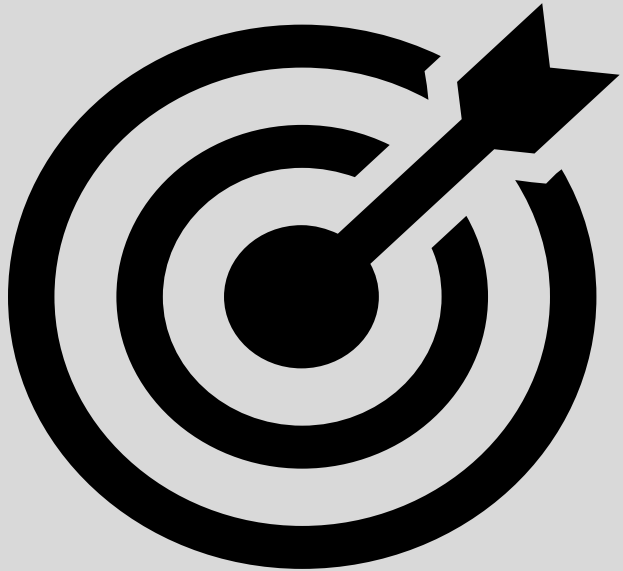
- Adequate Training and Resources available to comply with Federal grant requirements.
- Ensure books are closed for the fiscal year.
- Ensure grant documentation is organized and accessible.
- Ensure key people are working and available during the audit.
- Provide auditors with access to personnel, accounts, books, records, supporting documentation and other information as needed.
- Be prepared to provide information on any changes to policies and procedures throughout the year.
- Prepare the SEFA.

# QUESTION

Have you undergone a Single Audit before?

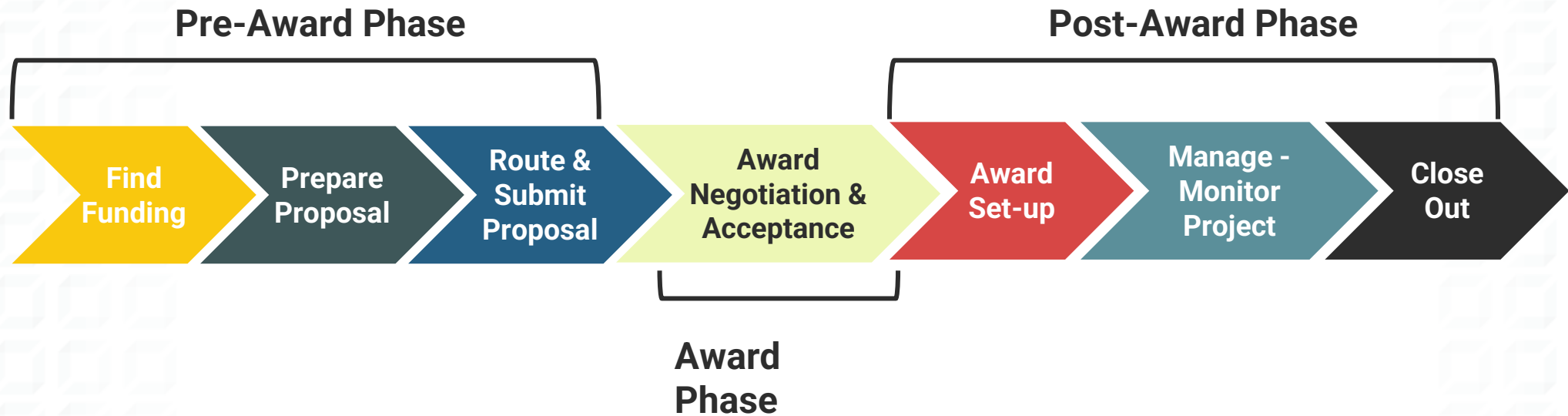
1. I have, in a prior job, but my current organization has not been required to have a Single Audit.
2. My organization and I both have experience with Single Audits.
3. I have no experience with Single Audits, but my organization has an annual Single Audit.
4. Neither my organization nor I have experience with Single

# OBJECTIVE



## Standards for Financial & Program Management

# Internal Grant Process





# Award Phase: Award Negotiation & Acceptance

1. Read through the Notice of Grant Award carefully and verify:

- Period of Performance & Budget Period
- Award Amount
- Approved Budget & Narrative
- Cost Sharing & Matching Requirements
- Indirect Cost Rate
- General Terms & Conditions
- Internal Controls
- Specific Conditions
  - Key personnel
- Reporting Deadlines
- Method of Payment
- Reporting and Payment Portals

# Award Phase: Award Negotiation & Acceptance

2. Perform risk assessments of sub-recipients
  - Check Sam.gov to ensure that no one is suspended, debarred, or pending debarment
3. Notify sub-recipients of their award
4. Perform award negotiations and acceptance with sub-recipients

# Post Award Phase: Award Set-up

- Assign your grant a unique identifier in your financial software for expense tracking and cash management
- Track Physical Space and Staff Time Allocations
- Determine how cost sharing/matches will be tracked
- Set-up inventory tracking

# Financial Management Systems [200.302]

## Financial Management System

- Tracking of Federal awards
  - Consider separate project code in GL system
- Accounting requirements
  - Ability to prepare required reports
  - Ability to prepare SEFA
  - Note - does not require accrual accounting
- Budget-to-actual comparison
- Required written procedures
  - To implement requirements of 200.305 (payment)
  - For determining allowability of costs in accordance with Subpart E- Cost Principles



# Internal Controls [200.303]

## Internal Control **MUSTs**:

- Establish and maintain effective internal controls over Federal awards
- Comply with terms/conditions applicable to the Federal award and other applicable laws and regulations
- Evaluate and monitor compliance
- Take prompt action related to noncompliance
- Reasonable measures to ensure the protection of personally identifiable information and other sensitive information
- Does not include the internal control framework you must follow (COSO, Green Book)

# Post Award Phase: Award Set-up

- Communication and Documentation are Key
- Assign an internal point person to administrate the award
- Get to Know Your Grant Administrator  
Revisit the list of pre-approvals
- Create a physical or digital file for the award
- Create a one page “cheat sheet” for the award or enter key award information into your grant management tool

# Assistance Listing

[sam.gov](https://sam.gov)

Home Search Data Bank Data Services Help

**SAM.GOV®**

Official U.S. Government Website  
100% Free

The Official U.S. Government System for:

- Contract Opportunities**
- Contract Data**  
(Reports ONLY from fpds.gov)
- Wage Determinations**
- Federal Hierarchy**  
Departments and Subtiers
- Assistance Listings**
- Entity Information**  
Entities, Disaster Response Registry,  
Exclusions, and Responsibility/  
Qualification (was fapiis.gov)
- Entity Reporting**  
SCR and Bio-Preferred Reporting

Are you searching for Federal Acquisition Supply Chain Security Act (FASCSA) orders?

[View FASCSA Orders](#)

Register Your Entity or Get a Unique Entity ID

Register your entity or get a Unique Entity ID to get started doing business with the federal government.

[Get Started](#)

[Renew Entity](#)

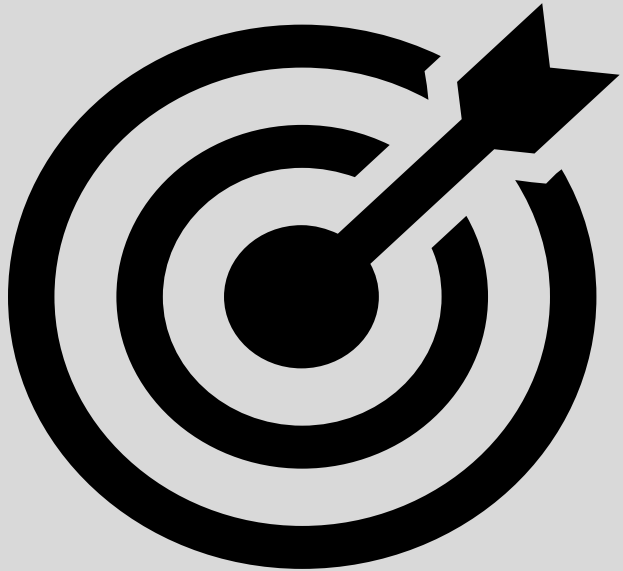
[Check Entity Status](#)

Already know what you want to find?

Select Domain... e.g. 1606N020Q02

[Search](#)

# OBJECTIVE



**Contractor vs.  
Subrecipient  
Determination**



# Key Definitions §200.1

## PTE

- A non-Federal entity that provides a subaward to a subrecipient to carry out part of a Federal program.

## Beneficiary

- Not specifically defined in the UG. A beneficiary can be an individual or business that is an eligible applicant and is the recipient of benefit of the Federal program.

## Subrecipient

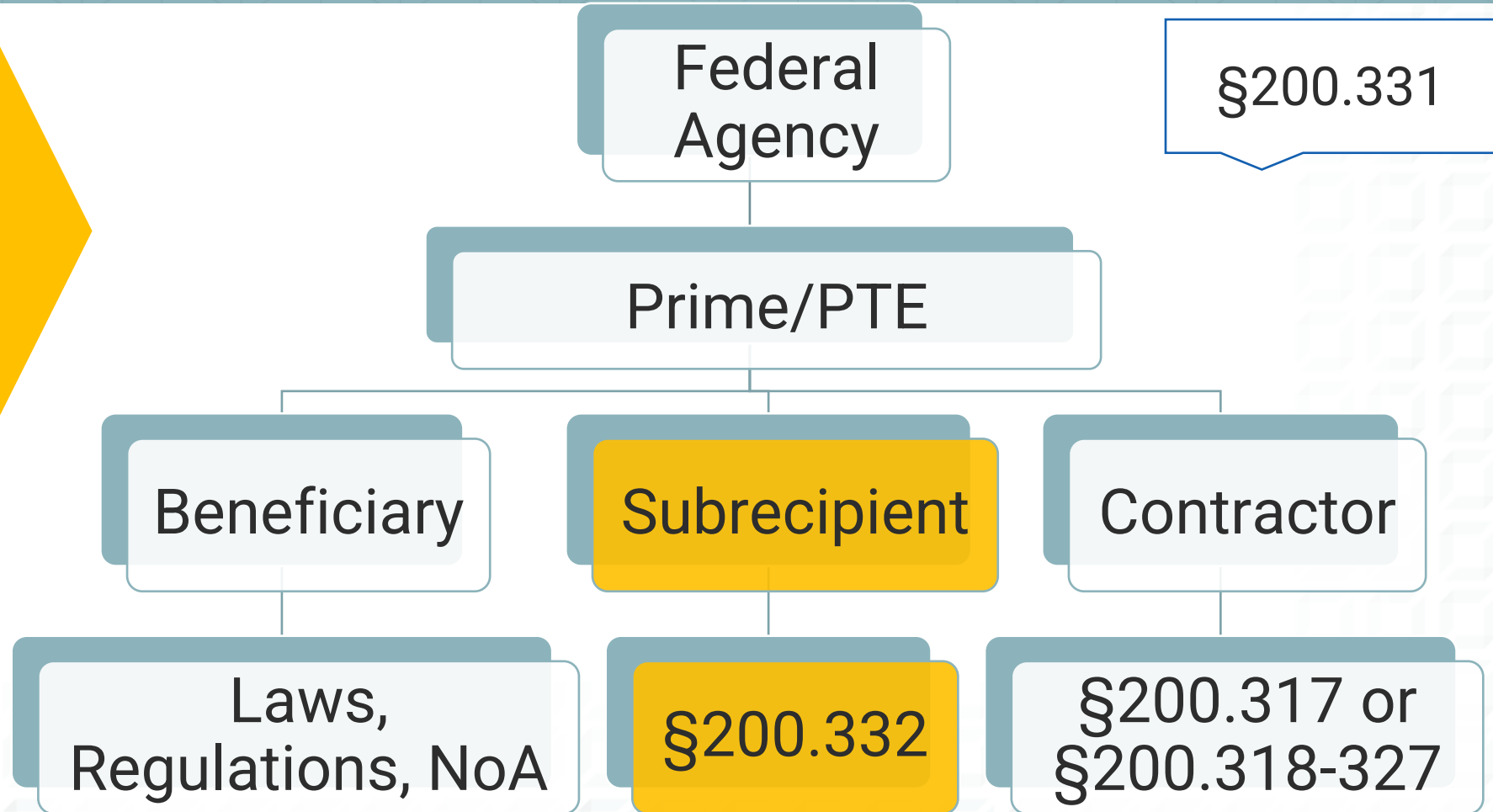
- An entity that receives a subaward from a PTE to carry out part of a Federal award; but does not include an individual that is a beneficiary.

## Contactor

- An entity that receives a contract for the purpose of providing goods and services for the awarding non-federal entity's own use.

# Hierarchy of Funding

2 CFR 200  
references  
throughout to  
direct you to  
the UG



# Contractor vs. Subrecipient Determination: An Overview

Pass-Through Entity's responsibility with  
"input" from PTE's grantor

The determination concludes on the terms and  
conditions of the relationship

Case-by-Case Determination

Substance Over Form

# Why Does Classification Matter?

1. PTE's responsibility to use judgement to determine the classification of each arrangement:
  - It is PTE's judgement call
  - Case-by-case determination
  - Substance-over-form of the arrangement - i.e. could still be a subrecipient under a "subcontract"
2. Determines the responsibilities and compliance requirements for both the PTE and the recipient.
3. Determines whether Single Audit requirements apply – i.e., should the Federal expenditures appear on the recipient's SEFA.



# Subrecipient vs. Contractor: Decision Points

## Subrecipient

- Can determine who is eligible to receive what Federal assistance
- Performance is measured relative to objectives of a Federal program
- Is responsible for making programmatic decisions
- Is responsible for adherence to applicable Federal program requirements

## Contractor

- Provides a good or service that benefits the pass-through entity
- Goods or services provided are within the entity's normal business operations
- Goods or services are ancillary to the Federal program
- Is not subject to the compliance requirements of the Federal program

# Single Audit: Subrecipient Classification

Single Audit focuses on the *documented* determination and less on judgements made by the PTE in the determination.

*Reminder: Must have followed UG Procurement Standards if determined to be a Contractor.*



# QUESTION

A Prime/PTE can pass Federal grant dollars to...?

1. Contractors and subrecipients
2. Contractors, subrecipients, and beneficiaries
3. Subrecipients only
4. None of the above

# OBJECTIVE



## Subrecipient Monitoring



# Subrecipient Monitoring: Pass-Through Entity [PTE] Responsibilities

UG FAQ Q-77 – Timing of  
Subrecipient Risk Assessment

Determining  
the  
Relationship  
§200.331

Subrecipient  
Risk  
Assessment  
§200.332

Subaward  
Agreement  
Terms  
§200.101(b)  
(2), 200.332

Subrecipient  
Monitoring –  
Financial &  
Programmatic  
§200.332

Subrecipient  
Single Audit  
Results  
2 CFR 200,  
Subpart F

# Subrecipient Responsibilities

- Implement allowable activities under the award in compliance with federal statutes, regulations and the terms and conditions in the subaward.
- Establish and maintain effective internal controls over federal awards.
- Evaluate and monitor compliance.
- Take prompt action when instances of noncompliance arise.
- Track Federal expenditures and arrange for a Single Audit, if required.
- Provide PTE and auditor access to books, records, personnel and other information requested.

# Subrecipient Monitoring: Subrecipient Risk Assessments

2 CFR 200.332(b)

- Perform and document a subrecipient risk assessment – evaluate each subrecipient’s risk of non-compliance to determine extent of Subrecipient Monitoring.
- Asking the “right” questions upfront and understanding key compliance/fiscal policies.
- Factors to consider:
  - Sub’s prior experience with similar awards or sub awards.
  - Results of prior audits and Federal Single audits.
  - Consistency of personnel and systems.
  - Perform Suspension & Debarment procedure.
  - Review Federal Awardee Performance and Integrity Information System (FAPIIS) – now Responsibility/Qualification (R/Q) on Sam.gov.
- Assessment must be documented.



# Crafting the Subaward Agreement

Ensure that every sub-award includes the following (among others):

- Subrecipient's name and **UEI**
- **Name of Federal awarding agency**
- **Federal Award Identification Number**
- **Assistance Listing number and Federal program name**
- Identification of whether the award is R&D
- Project description, period of performance, amount of funds obligated
- **All requirements to ensure the award is used in accordance with Federal statutes, regulations, and terms and conditions of the Federal award (i.e. flow down provisions)**
- Method used to recover Indirect costs (NICRA, De Minimis, etc.)
- Access to subrecipient's records (i.e., "audit" provision)
- Close-out procedures
- Specific subaward conditions, as determined necessary
- Suspension and debarment – consider including certification clause to satisfy S&D requirements

2 CFR 200.332(a)



# Single Audit: Subaward Agreement

Select a sample of Subaward agreements and review for inclusion of required subaward elements.



- Don't forget about responsibilities for reporting under the Federal Funding Accountability and Transparency Act.

# Single Audit: Subrecipient Monitoring Policies and Procedures

**Review PTE's documented Subrecipient Monitoring Policies and Procedures.**



2 CFR Part 200, Appendix XI, Compliance Supplement – Part 3:  
Compliance Requirements, Section M: Subrecipient Monitoring

# Subrecipient Monitoring Activities

- Subrecipient Monitoring activities **must** include:
- Reviewing financial and programmatic reports.
- Follow-up to ensure timely and appropriate action on all deficiencies noted.
- Consider providing training and technical assistance and performing on-site reviews depending on risk.
- Verifying that Single Audits were conducted, when required.
- Issuing management decisions (§200.521) for audit findings pertaining to federal award.
- Evaluate the impact of subrecipient activities on the pass-through entity's ability to comply with Federal regulations.
- Consider taking enforcement action against noncompliant subrecipients.  
(§ 200.339 – Remedies for noncompliance)

# Subrecipient Monitoring: What Must PTEs Document?

- Policies and Procedures – Subrecipient Monitoring Policy
  - NoA
  - Subaward Agreements
  - Risk Assessment
  - Monitoring Plan
  - Subrecipient financial and programmatic reports
  - Key subrecipient communications
  - Monitoring activities – including site visit reports, if required
- Any follow-up and documentation related to instances of the subrecipient's non-compliance
  - Subrecipient Single Audit Review
  - Management Decision Letter, when applicable
  - Subrecipient close out documentation



# PTE Review of Subrecipient Single Audits

- Document and be able to demonstrate the pass-through entity obtained and reviewed the subs' Single Audit reports, if required for the sub.
  - Document if a Single Audit is not required.
- Issue Management Decision within 6 months for any findings identified in Single Audit reports related to funds passed through.
- Document your consideration of the effects of sub noncompliance on PTE's own records.

2 CFR 200.521

UG FAQ Q.79

# Corrective Action Plans

2 CFR 200.511(c)

- Prepared By Grantee.
- Document issued separate from the auditor's findings, on Grantee letterhead.
- Corrective action plan to address each audit finding included in the current year auditor's reports.
- Provide name(s) of the contact person(s) responsible for corrective action, the corrective action planned, and the anticipated completion date.
- If Grantee does not agree with audit findings or believes corrective action is not required, then CAP must include an explanation and specific reasons.

# Single Audit: Subrecipient Monitoring

**Review the PTE's documentation of monitoring the subaward and consider if the PTE's monitoring provided reasonable assurance that the subrecipient used the subaward for authorized purposes in compliance with Federal statutes, regulations, and the terms and conditions of the subaward.**



# Single Audit: Subrecipient Monitoring

Test the PTE's documented review of the Subrecipient's Single Audit and, if required, issued a Management Decision





# Management Decision Letter Responsibilities

- The Federal cognizant agency for audit is responsible for coordinating management decisions.
- Pass-through entities are responsible for resolving and issuing management decision letters for Federal subawards.
- Federal agencies responsible for resolving cross-cutting findings.
- Management decision letters must be issued within six months of audit acceptance at Federal Audit Clearinghouse.
- Auditee responsible to initiate and proceed with corrective action as quickly as possible but no later than upon receipt of the audit report.

2 CFR 200.513 &  
521

# Elements of a Management Decision Letter

- Must include the reference numbers the auditor assigned to the finding.
- Must clearly state whether or not the finding is sustained.
- Must include reasons for the decision.
- Must include financial adjustments or take other actions.
- Should include a timetable for follow-up if corrective action has not been completed.
- Should describe any appeal process available to the auditee.
- May include a management decision on Financial Statement findings.

# Remedies for Noncompliance

- 2 CFR 200.339 allows a Federal agency or pass-through to take appropriate actions in the circumstances when a non-Federal entity fails to comply with Federal statutes, regulations or the terms and conditions of the award or subaward.
  - Temporarily withhold payments pending corrective action.
  - Disallow all or part of the cost of the activity or action not in compliance.
  - Wholly or partly suspend or terminate the Federal award.
  - Initiate suspension or debarment proceedings as authorized under 2 CFR part 180.
  - Withhold further Federal awards for the project or program.
  - Take other remedies that are legally available.

# FFATA Reporting

2 CFR Part 170

FFATA = Federal Funding Accountability and Transparency Act

Under the requirements of the Federal Funding Accountability and Transparency Act (Pub. L. No. 109-282), as amended by Section 6202 of Pub. L. No. 110-252, hereafter referred to as the “Transparency Act” that are codified in 2 CFR Part 170, **direct recipients of grants or cooperative agreements are required to report first-tier subawards of \$30,000 or more to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS).**



# UG Resources

- **Uniform Guidance:**

<https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200?toc=1>

- **Uniform Guidance Frequently Asked Questions:**

[https://www.cfo.gov/assets/files/2CFR-FrequentlyAskedQuestions\\_2021050321.pdf](https://www.cfo.gov/assets/files/2CFR-FrequentlyAskedQuestions_2021050321.pdf)

- **OMB Compliance Supplement:**

<https://www.whitehouse.gov/wp-content/uploads/2023/05/2023-Compliance-Supplement-%E2%80%93-2-CFR-Part-200-Appendix-XI.pdf>

- **AGA Subrecipient vs. Contractor Checklist:**

<https://www.agacgfm.org/Resources/intergov/SubrecipientvsContractor.aspx>

# Session Overview

- ✓ **Federal Grants Management Part I**  
**February 25, 2025**
- ❑ **Federal Grants Management Part II**  
**March 4, 2025**
- ❑ **Federal Grants Management Part III**  
**March 18, 2025**



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# Q & A