



Clark Nuber ^{PS}

www.clarknuber.com

Federal Grants Management

Part II - March 4, 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



Learning Objectives

- Reviewing the basics of the Uniform Guidance
- Allowable Costs
- Prior Approvals
- Cash Management
- Match/Cost Sharing
- Budget & Program Plan Revisions
- Property Standards
- Procurement
- Time & Effort Reporting
- Travel



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



*Reviewing the basics of the
Uniform Guidance from Session
One*

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

Uniform Guidance Overview: Subchapters A and B

Subchapter A

§ 200.0 Acronyms

- Provides acronym terms

§ 200.1 Definitions

- Provides definitions important to the Uniform Guidance which would be in addition to laws and regulations applicable to the specific award

Subchapter B

- Provides the purpose of the Uniform Guidance
- Table 1 lists the applicable parts of the Uniform Guidance for Federal awards and fixed price contracts and subcontracts

Uniform Guidance Overview: Pre-award Requirements and Contents of Federal Awards

Subchapter C

- Federal awards and Fixed Amount Awards
- Requires the Federal Assistance Listing as detailed at [SAM.gov](https://www.sam.gov)
- Notice of Funding Opportunities content requirements
- Suspension and debarment

Uniform Guidance Overview: Post Award Requirements

Subchapter D Key Provisions

- Financial management
- Internal controls
- Federal payment – aka Cash management
- Cost sharing/matching
- Property standards
- Procurement standards
- Subrecipient monitoring
- Records retention
- Close-out

Uniform Guidance Overview: Allowable Costs

Subchapter E Key Provisions

- Basic considerations – factors affecting allowability, reasonable costs, allocable costs, etc.
- Direct and indirect cost definitions
- General provisions for selected items of cost

Uniform Guidance Overview: Single Audit Requirements

Subchapter F Key Provisions

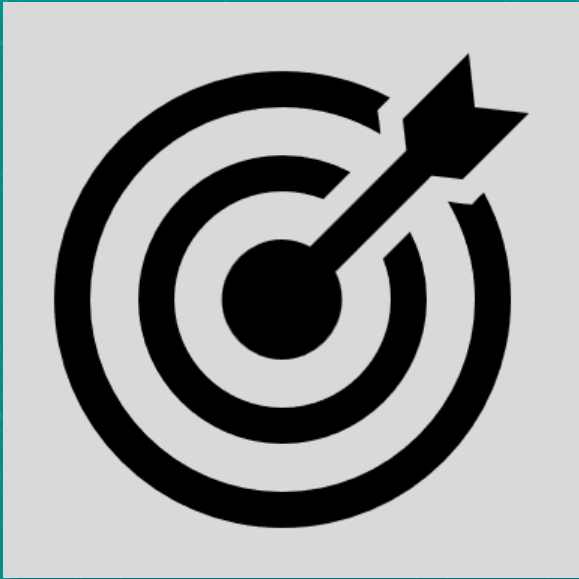
- Audit requirements
- Basis for Determining Federal Awards – *Schedule of Expenditures of Federal Awards*
- Auditees
 - Auditee responsibilities
 - Auditor selection
 - Financial statements
- Auditors
 - Major program determination
 - Criteria for low-risk auditee determination

Uniform Guidance – Find the Reference

- Allowable cost provisions
 - Compensation – Standards for Documentation of Personnel Expenses
 - Travel costs
 - Equipment
- Federal payment [Cash Management] requirements for advanced payments
- Procurement Methods to be followed
- Subrecipient monitoring – subaward agreement requirements

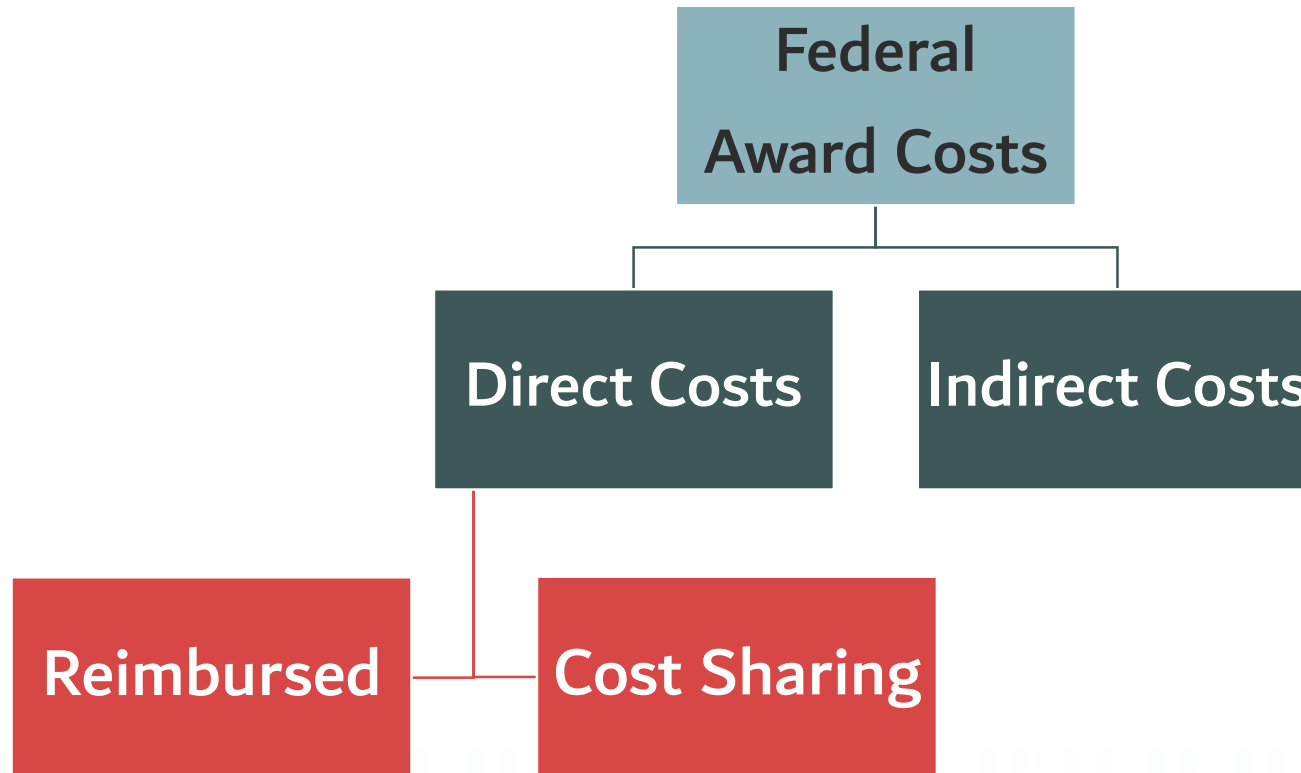


OBJECTIVE




*Subchapter E: Basic
Considerations of Cost*

Allowable Cost Principles



Allowable Cost Principles:

- Terms and conditions of Federal award
- Federal program regulations
-  2 CFR Part 200, Subpart E
 - The purpose of the cost principles is to ensure the government bears its fair share of costs under federal awards.
 - Basic Considerations
 - Direct and Indirect (F&A) Costs
 - General Provisions for Selected Items of Cost
 - *Hospitals still have their own set of Allowable Cost Principles*

Direct Cost Defined [200.413]

“Direct costs are those costs that can be identified specifically with a particular final cost objective, such as a Federal award, or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy.”

Indirect Costs Defined

Indirect costs are those that have been incurred for common or joint objectives and cannot be readily identified with a particular final cost objective.

Allowable Cost Principles: Basic Considerations

Factors Affecting Allowability (200.403)

- ✓ Costs must be **necessary and reasonable**.
- ✓ Conform to any **limitations or exclusions** set forth in the **federal award principles**.
- ✓ Be **consistent with policies and procedures** that apply uniformly to both federal and non-federal awards
- ✓ Be accorded **consistent treatment**.
- ✓ Be determined in accordance with **GAAP** (except for state and local governments, and Indian tribes only).
- ✓ Not included as a cost or used to meet cost sharing or matching requirements.
- ✓ Be **adequately documented**.

Examples of *What Could Go Wrong*.

- Lack of documentation to support the SAMPLED transaction
- Cost charged to grant was not on the GAAP basis
- Wages charged to award in excess of Federal award executive compensation thresholds

Allowable Cost Principles: Reasonable Costs

Reasonable Costs (200.404) -
A cost is considered reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost.

Ordinary and
necessary

Sound business
practices

Arm's-length
bargaining

Market prices

Prudent given
the
circumstances

Established
policies and
practices

Allowable Cost Principles: Allocable Costs

Allocable Costs (200.405) - A cost is allocable to a particular Federal award if the goods or services involved are chargeable or assignable to that Federal award in accordance with relative benefits received.

This standard is met if:

- ✓ Is incurred specifically for the award (direct cost)
- ✓ Benefits both the Federal award and other work of the non-Federal entity and can be distributed in reasonable proportions (allocated cost)
- ✓ Is necessary to the overall operation of the non-Federal entity (indirect cost)
- ✓ All activities which benefit from the non-Federal entity's indirect cost are allocated their fair share
- ✓ Costs cannot be shifted from one award to another award.

Examples of *What Could Go Wrong*:

- Allocations are based on budgeted %'s and not compared or trued up to actual
- Cost allocation model errors
- Mis-key from manual allocation tables (populated with a actual activity) into accounting system or as part of invoice processing.

Allowable Cost Principles: Applicable Credits, Prior Approvals

Applicable Credits (200.406)

- Applicable credits (purchase discounts, rebates, allowances, insurance refunds) – credit to the award as appropriate.

Prior Written Approval (200.407)

- Sometimes the reasonableness and allocability of certain items of costs may be difficult to determine. To avoid subsequent disallowance, seeking prior written approval of the cognizant agency (indirect costs) or the Federal awarding agency in advance is recommended.
- Some circumstances require prior written approval. The Uniform Guidance has a listing of these costs that require prior written approval.

Examples of What Could Go Wrong:

NFP did not seek prior approval for the capital item purchased or fixed amount subaward issued and expensed to the grant

Prior Approvals *(continued)*

- (a) Section 200.306 Cost sharing;
- (b) Section 200.307 Program income;
- (c) Section 200.308 Revision of budget and program plans;
- (d) Section 200.333 Fixed amount subawards;
- (e) Section 200.430 Compensation—personal services, paragraph (h);
- (f) Section 200.431 Compensation—fringe benefits;
- (g) Section 200.439 Equipment and other capital expenditures;
- (h) Section 200.440 Exchange rates;
- (i) Section 200.441 Fines, penalties, damages and other settlements;
- (j) Section 200.442 Fund raising and investment management costs;
- (k) Section 200.445 Goods or services for personal use;
- (l) Section 200.447 Insurance and indemnification;
- (m) Section 200.455 Organization costs;
- (n) Section 200.458 Pre-award costs;
- (o) Section 200.462 Rearrangement and reconversion costs;
- (p) Section 200.475 Travel costs.

Examples of What Could Go Wrong:
NFP did not seek prior approval for the capital item purchased or fixed amount subaward issued and expensed to the grant

Common Single Audit Findings



Allowable Costs

Unallowable costs

Misallocation of costs

Costs outside the period of performance

Unsupported Matching costs

Time and effort reporting

Miscalculating the de minimis rate



Other Compliance

Lack of UG compliant procurement policy

Procurement policy not followed

Procurement – suspension & debarment

Inadequate subrecipient monitoring

Delinquent reporting

Allowable Costs (200.403)

What the Auditor Finds: A lack of operation of procedures around expenditures – i.e., the selected sample does not contain timecard approvals, or expenditure approvals, or receipts.

How an Auditee can avoid a finding:

- Maintain updated policies and procedures that apply uniformly to both federal and non-federal awards.
- Train staff routinely on policies and procedures – especially those related to time and effort reporting and procurement.
- Consider implementing software that automates the documentation and approval process for time tracking and processing expenditures.

Allocable Costs (200.405)

What the Auditor Finds: Cost allocation model errors or data entry errors in entering allocation tables or invoices into the accounting system.

How an Auditee can avoid a finding:

- Institute data entry controls such as double-entry verification to ensure accuracy.
- Perform regular allocation reconciliations. Make this a routine part of the accounting cycle and include procedures in policies and procedures.
- Consider internal audits to review the cost allocation model and data entry process. This will help identify issues before they become a significant problem.
- Maintain supporting documentation for all transactions, including the rationale for cost allocations.

Selected Items of Cost – *Compensation Costs*

Selected Items of Cost:

Compensation – Personnel Expenses

Compensation (200.430)

- Compensation for personal services includes all remuneration, paid currently or accrued, for services of employees rendered during the period of performance under the Federal award.
- Costs of compensation are allowable (to certain limitations) and the total compensation for individual employees is:
 - *Reasonable* for the services rendered and conforms to the established written policy of the non-Federal entity and consistently applied.
 - Is determined and supported.
- There is a specific carve out for Institutions of Higher Education (IHE's). See this section for specifics.
- Reasonableness - Compensation for employees engaged in work on Federal awards is considered reasonable to the extent that it is consistent with that paid for similar work in other activities of the non-Federal agency.

Standards of Documentation of Personnel Expenses

2 CFR Part
200.430(i)

Standard	Consideration
Be supported by a system of internal control, which provides reasonable assurance that the charges are accurate, allowable and properly allocated	Establish adequate internal controls to ensure the standards are met
Be incorporated into the official records of the Non-Federal entity	Record retention records that comply with the UG
Reasonably reflect the total activity for which the employee is compensated by the non-Federal entity, not exceeding 100% of compensated activities	Activity is tracked and measured based on # of all hours worked (or other “activity”) based on the employee’s compensation
Encompass both federally-assisted and all other activities compensated by the non-Federal entity	All compensated activity is considered in the allocation
Comply with the established accounting policies of the non-Federal agency.	Entity policies exist that describe how the allocation of personnel expenses are calculated and supported

Wait... there’s more

Standards of Documentation of Personnel Expenses

- Support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one Federal award; a Federal award and non-Federal award; an indirect cost activity and a direct cost activity
- **Budget estimates** (determined before the services are performed) alone **DO NOT** qualify as support for charges to Federal awards, but may be used for interim accounting purposes
 - System can reasonably approximate budget in the first place
 - Significant changes in the corresponding work activity is identified
 - Process to review after-the-fact interim charges made to the Federal award based on budget estimates. Necessary adjustments are made.
- Salaries and wages of nonexempt employee reports must include total hours worked each day.

Key Considerations – Part I

Key Considerations of Charging Personnel time

- Accurate tracking of actual effort of employees in all areas, including federal programmatic activity, non-federal programmatic activity, and administrative activity
 - Most often done via time entry or timesheets
- Use time tracking to develop level of effort rate and apply to actual salary costs disbursed
 - Unless an employee is hourly, do not utilize an hourly rate applied but number of hours worked
- Appropriate approvals, documentation and change management procedures over authorized salary

Payroll Example

Timekeeping – exceeding standard hours

A salaried employee generally works a standard 40-hour week with an effective hourly rate of \$10 per hour, or \$400 per week (40 hrs. x \$10/hour). Suppose that employee works 50 hrs. in any given week as follows:

DOL Grant = 40 hours

Other – non-Federal (IR&D) = 10 hours

Question 1: How many hours should be recorded on the timesheet?

Question 2: How much salary should be charged to the DOL Grant?

Cost Principles

Incentive Compensation (Bonuses) (200.430(f))

- Incentive compensation to employees based on cost reduction, or efficient performance, suggestion awards, safety awards, etc., is allowable to the extent that the overall compensation is determined to be reasonable and such costs are paid or accrued pursuant to an agreement entered into in good faith between the non-Federal entity and the employees before the services were rendered, or pursuant to an established plan followed by the non-Federal entity so consistently as to imply, in effect, an agreement to make such payment.

Cost Principles

Fringe Benefits (200.431)

- Fringe benefits include but are not limited to the costs of leave (vacation, family-related, sick or military), employee insurance, pensions and unemployment benefit plants.
- Allocated in a manner consistent with the pattern of benefits attributable to the employees whose salaries and wages are chargeable to such Federal awards and charged as direct or indirect costs in accordance with the non-Federal entity's accounting practices.

Selected Items of Cost: Other Employee-Related Items

Employee Health and Welfare Costs (200.437)

Entertainment and Prizes (200.438)

Memberships, Subscription, and Professional Activity Costs (200.454)

Relocation Costs (200.464)

Travel Costs (200.475)

Employee Compensation (200.430)

What the Auditor Finds: Wages are charged to awards based on budget and not compared to actual activities and/or lack of time and effort documentation including required approvals

How an Auditee can avoid a finding:

- Maintain accurate tracking of actual effort of employees in all areas, including federal programmatic activity, non-federal programmatic activity, and administrative activity.
 - Most often done via time entry or timesheets.
- Use time tracking to develop level of effort rate and apply to actual salary costs disbursed.
 - Unless an employee is hourly, do not utilize an hourly rate - salaries and wages of nonexempt employee reports must include total hours worked each day.
- Maintain appropriate approvals, documentation and change management procedures over authorized salary.

Travel Costs 200.475

- Costs for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business may be charge on an actual cost basis, per diem or mileage basis in lieu of actual costs incurred.
- Must be consistent with the non-Federal entity's written travel reimbursement policies.
- Airfare costs in excess of the basic least expensive unrestricted accommodations class offered by the commercial airlines (i.e., coach) are unallowable except under certain conditions.

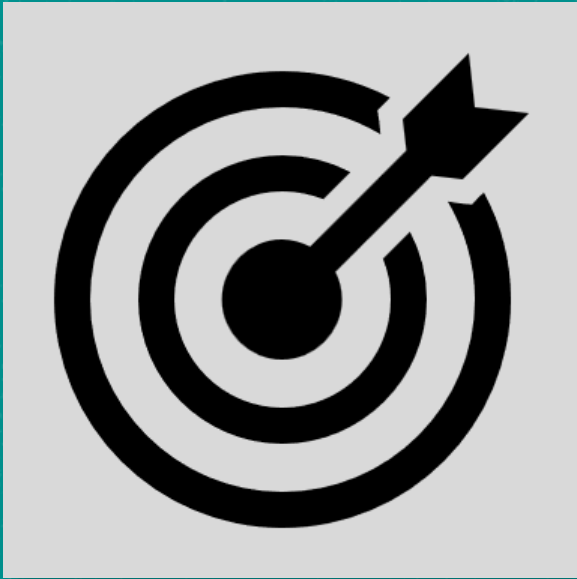
Period of Performance

What the Auditor Finds: Expenditures charged to the award outside of the awards period of performance.

How an Auditee can avoid a finding:

- Review grant agreements and make sure that all staff involved with charging costs to an award are aware of the period of performance.
- Deactivate fund numbers in the accounting system, as part of the close-out process, to ensure that expenditures are not charged to the award outside of the period of performance.
- If on the accrual basis make sure that the accruals (i.e., payroll accruals) consider the period of performance.
- Perform timely updates of grant codes in procurement and time tracking software.
- Have someone with knowledge of the award perform routine budget to actual reviews.

OBJECTIVE



*Subchapter D: Post Federal
Award Requirements
Monitoring*

Subpart D: Post-Award Requirements

Standards for Financial and Program Management

- Financial management systems
- Internal controls
- Payment (cash management)
- Cost sharing

Property standards

Procurement standards

Subrecipient monitoring

Payment - 200.305

- Minimize time lapse between the draw down of federal funds and the disbursement of those funds
- Should be advance payment as long as entity can maintain and demonstrate written procedures to minimize time AND has a financial management system that meets control and accountability requirements
- What would be considered acceptable minimize time lapse?
 - To meet actual, immediate cash requirements
 - As close as is administratively feasible

Payment - 200.305

- Reimbursement is the preferred method when organization can not meet requirements for advance payment
 - Organization must have incurred costs before requesting reimbursement
 - US Government and/or Pass Through Entity must make payment within 30 calendar days of receipt of billing
 - USG can only deny payment if
 - Not in compliance
 - Indebted to the USG
 - For retainage on construction projects

Cost Sharing/Matching - 200.306

Matching costs

- Must be an allowable cost based on the award terms and conditions just as if charged as a direct cost

Unrecovered indirect costs

- Must have a federally negotiated indirect cost rate to use
- May be included as cost sharing or matching
- Requires prior approval (grant application, etc.)

Volunteer services

- Not subject to the “skilled” labor requirements of GAAP (could result in donated services claimed but not recorded in the GL)
- May include fringe benefits in the valuation that are otherwise paid by the organization

Donated goods and services

- Very specific rules – read the guidance in detail if utilizing!

Matching Costs 200.306

What the Auditor Finds: Lack of documentation, unallowable costs, valuation issues, double claiming costs, and insufficient matching.

How an Auditee can avoid a finding:

- Carefully read and understand the specific matching requirements outline in the grant agreement, including the allowable types of matching contributions and any restrictions on the source of the matching funds.
- Maintain detailed documentation – including receipts, time sheets, and valuation assessments for in-kind contributions.
- Ensure that costs are not counted as both direct charges and as matching contributions and that matching funds are not claimed for more than one federal award.
- When using in-kind contributions as part of the match, ensure that they are valued correctly, documented thoroughly, and meet the federal award's criteria. Obtain independent appraisals or use recognized fair market values when necessary.

Revision of Budget and Program Plans - 200.308

- Recipients are required to report deviations from project scope/budget
 - 10% of budget
 - 25% reduction in time or disengagement for more than 3 months by key individual
 - For non-construction awards, must request prior approvals from Federal awarding agency for various items, including but not limited to:
 - Change in scope/objective
 - Change in key personnel
 - Changes in approved cost sharing/matching
 - Specific costs noted in Subpart E 200.407
 - Transfer of ANY funds budgeted for *participant support costs* to other categories
 - No other prior approval aside from this section is allowed unless approved by OMB
 - USG can issue a waiver to
 - Incur project costs 90 days prior to Federal Award (at your own risk)
 - No cost extension (specific terms in 308 (d)(2))

Property Standards

Real Property (200.311) and Equipment (200.313)

- Title to real property and equipment acquired or improved under Federal award will vest upon acquisition with the non-Federal entity
- Use for originally intended purposes
- Equipment management requirements:
 - Maintain property records
 - Specific elements must be maintained
 - Physical inventory of Federally funded equipment taken at least every two years
 - Adequate physical safeguards
 - Adequate maintenance
 - Proper sales procedures to ensure highest possible return

Equipment *(continued)*

Disposition

- When no longer needed, obtain disposition instructions from Federal awarding agency or pass-through entity.
- Current FMV of \$10k* or less may be retained, sold or otherwise disposed of (no further obligation).
- If federal awarding agency does not provide instructions within 120 days, items can be retained/sold. *Note: there are some exceptions in 200.312.*
 - Federal awarding agency entitled to share:
 - Market value (or sale proceeds) x % Federal agency participation in purchase
 - Non-federal entity can deduct lesser or \$500 or 10% for selling/handling

* - 2024 UG Revisions increased maximum threshold from \$5k to \$10k

Procurement

UG Procurement

```
graph LR; A[UG Procurement Standards] --> B[Entity's Written Procurement Procedures]
```

UG
Procurement
Standards

Entity's Written
Procurement
Procedures

UG Procurement Requirements: What Does This Apply To?

Goods and services charged to:

 Non-Federal program

 Indirect cost pool

 Federal award

UG Procurement Standards: Written Procedures

- Non-federal entity must use its own documented procurement procedures provided that they conform to applicable Federal law and UG standards
- Read UG sections with procurement policy
 - Does the current policy meet each section?
 - Yes – Good day!
 - No – Revise policy

Uniform Guidance Procurement Methods

Method	Dollar Threshold
Micro-purchase	Not to exceed micro-purchase threshold (\$10,000 UG or possibly higher if certain requirements met)
Small purchase procedure	Greater than micro-purchase, not to exceed Simplified Acquisition Threshold [\$250,000)
Sealed bid	Greater than SAT
Competitive proposal	Greater than SAT
Noncompetitive proposal	Greater than micro-purchase

Similar to prior regulation, organizations can establish lower thresholds based on internal controls, risk assessment, and documented procedures

Procurement

Micro-Purchase

- Generally, cannot exceed the threshold established by the FAR
 - Currently \$10,000
 - 200.320 allows entities to increase up to \$50,000 with self-certifying annually:
 - Low-risk auditee status (200.520)
 - Internal risk assessment
 - Cognizant agency can approve a threshold higher than \$50,000 for an entity

Simplified Acquisition Threshold (SAT)

- Cannot exceed dollar value established in the FAR
 - Currently \$250,000

Procurement

Informal procurements (up to SAT)

- Micro-purchases
 - Can award without soliciting competitive price or rate quote if price is reasonable *based on research, experience, purchase history or other information and documents it files accordingly.*
- Small purchases
 - Adequate number of price or rate quotes *as determined appropriate by the non-Federal entity*

Formal procurements (above SAT)

- Require public advertising unless non-competitive procurement (200.319)
- Sealed bids
- Proposals (formerly known as procurement by competitive proposal)

Noncompetitive

Noncompetitive Procurement

- *Aggregate amount does not exceed micro-purchase threshold*
- Only available from a single source
- Public exigency or emergency will not permit a delay resulting from *publicizing a* competitive solicitation
- Written request to awarding agency
- After solicitation, inadequate competition

Case Study Question

A purchase of Chromebooks for distribution to program participants was made. The total purchase of \$15,000 was for 30 laptops.

Would the procurement method be based on the total purchase or the per Chromebook price?

If a small purchase, would the entity be able to use an existing vendor without price or rate quotes?

UG Procurement Standards: Procurement Records

Uniform Guidance [200.318(i)]:

For all procurements:

- Detail history of the procurement [different for each procurement method]
- Rationale for method of procurement
- Selection of contract type
- Contractor selection or rejection
- Basis for contract price

Suspension and Debarment

- Non-federal entities are subject to the non-procurement debarment and suspension regulations implementing Executive Orders 12549 and 12689, 2 CFR part 180 (200.213)
- Written procedures to address methods and documentation to be retained
- *Covered transactions – i.e. what these requirements apply to:*
 - *Procurement transactions > \$25,000*
 - *All subawards and Non-Competitive procurements greater than the Micro-Purchase threshold*

Suspension and Debarment Procedures Available

Performing **ONE** of the following procedures satisfies the suspension and debarment requirement

- Verify vendor/individual is not suspended or debarred by documenting search of SAM.gov
- Include suspension and debarment clause in the vendor contract
- Stand-alone suspension and debarment certification

Procurement 200.317 – 200.327

What the Auditor Finds: A missing procurement policy or one that is not compliant with the Uniform Guidance.

How an Auditee can avoid a finding: Maintain a written Procurement Policy and Procedures that address:

- Informal procurements up to the Simplified Acquisition Threshold (SAT) of \$250K.
 - Micro-purchases
 - Small purchases
 - Noncompetitive purchases:
 - Single source, emergency, written federal agency approval, or inadequate competition determination after solicitation of a number of sources.
 - Justification for use is documented
- Formal Procurements above SAT.
- Maintain a written conflict of interest Policy and Procedure (200.112).

Suspension & Debarment (200.214)

What the Auditor Finds: No suspension and debarment checks have been performed.

How an Auditee can avoid a finding:

- Maintain written procedures to address methods and documentation to be retained
- *Perform checks or include self-certifying contract language on all covered transactions – i.e. Procurement transactions > \$25,000 and All subawards and Non-Competitive procurements greater than the Micro-Purchase threshold*

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/2%20CFR%20Revised%20FAQs.pdf>
- **OMB Compliance Supplement:**
https://bidenwhitehouse.archives.gov/omb/office-federal-financial-management/current-compliance-supplement/?utm_medium=email&utm_source=SFMC_RAVE&utm_campaign=&utm_content=808698&AdditionalEmailAttribute2=&AdditionalEmailAttribute3=&AdditionalEmailAttribute4=&AdditionalEmailAttribute5=
- **AGA Subrecipient vs. Contractor Checklist:**
<https://www.agacgfm.org/Resources/intergov/SubrecipientvsContractor.aspx>
- **SAM.gov Assistance Listings:**
<https://sam.gov/content/assistance-listings>



Q&A