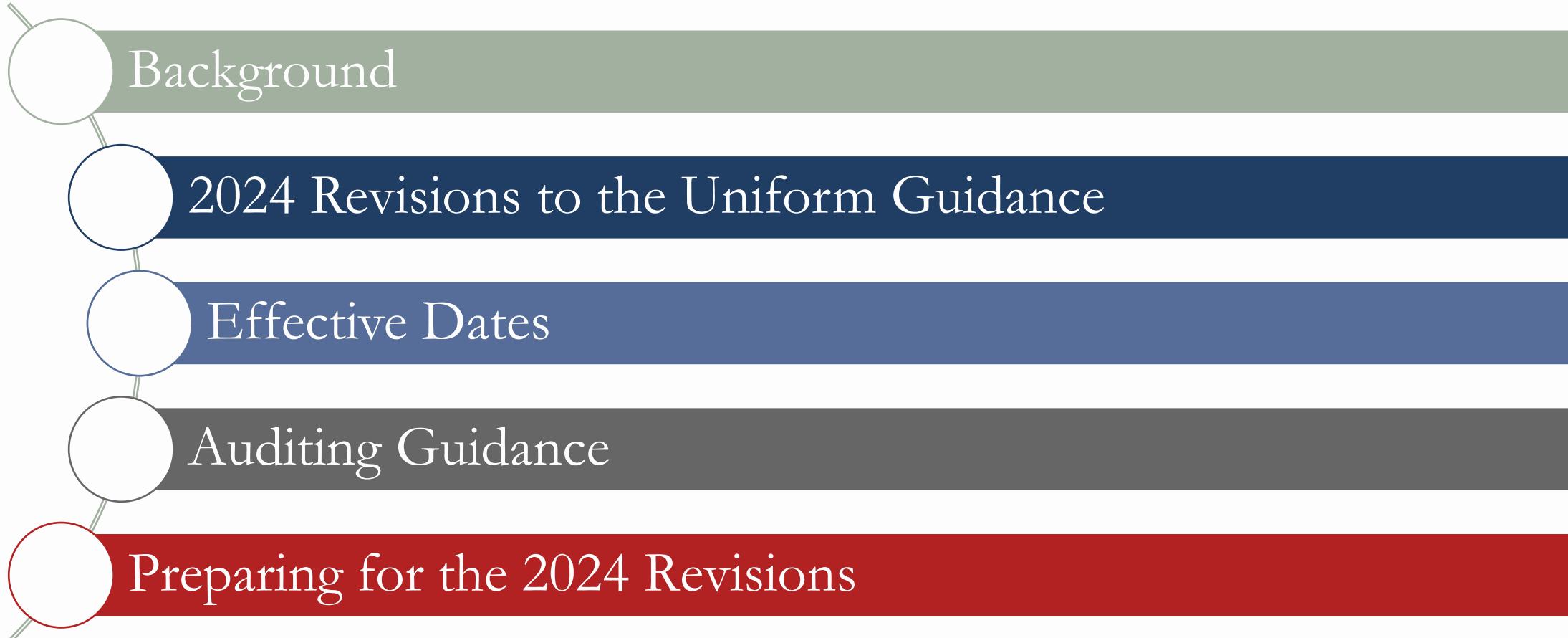




# 2024 Revisions to the Uniform Guidance

Presented By:  
Amanda Stidham, CPA, CFE  
Single Audit Coordinator

# Agenda



# Background

# What is the Uniform Guidance (UG)?



Establishes uniform administrative requirements, cost principles, and audit requirements for Federal awards.

# What is the Uniform Guidance (UG)?

Federal agencies must adopt the UG.

UG adoption may be achieved by:

- Giving regulatory effect to the UG as a whole or
- Making changes to UG language within the agency codification by adding specific requirements/exceptions or by editing/modifying existing language.

# Sources of Compliance Requirements

Uniform  
Guidance

Federal Agency  
Adoption of  
the UG

Other Federal  
Agency  
Guidance

Pass-Through  
Agency  
Guidance

Etc.

# 2024 Revisions to the Uniform Guidance

# 2024 Revisions to the Uniform Guidance

OMB Published Revised  
Uniform Guidance in April  
2024

Updates Impact Several  
Parts of Title 2 of the Code  
of Federal Regulations

- 2 CFR Part 180
- 2 CFR Part 184
- 2 CFR Part 200

# Mandatory Disclosures

An applicant, recipient, or subrecipient of a Federal award must promptly disclose whenever, in connection with the Federal award...it has credible evidence of the commission of a violation of Federal criminal law involving fraud, conflict of interest, bribery, or gratuity violations found in Title 18 of the United States Code or a violation of the civil False Claims Act.

The disclosure must be made in writing to the Federal agency, the agency's Office of Inspector General, and pass-through entity (if applicable).

Recipients and subrecipients are also required to report matters related to recipient integrity and performance in accordance with Appendix XII of this part.

*2 CFR 200.113*

# Whistleblower Protections

Recipients and subrecipients required to provide whistleblower protections to employees.

Required to inform employees in writing of whistleblower rights and protections.

2 CFR 200.217

# Internal Controls



Must establish, **document**, and maintain effective internal control over the Federal award...



Must take reasonable **cybersecurity and other** measures to safeguard information including personally identifiable information and **other types of information**...

*2 CFR 200.303*

# Equipment

## Equipment Threshold

- Increased minimum threshold from \$5,000 to \$10,000.
- Lesser of the capitalization level established by the recipient or subrecipient for financial statement purposes or \$10,000.

2 CFR 200.1

# Equipment

## Disposition

- Equipment with a current fair market value of \$10,000 or less (per unit) may be retained, sold, or otherwise disposed of with no further responsibility to the Federal agency or pass-through entity.

2 CFR 200.313

# Procurement: Competition

Removed prohibition on statutorily or administratively imposed state, local, or tribal geographic preferences in the evaluation of bids or proposals.

Recipients may reward bidders that commit to specific numbers and types of US jobs, minimum compensation, benefits, on the job training, and other worker protections.

2 CFR 200.319

# Procurement Methods

Updated  
terminology:  
“Small  
Purchases” are  
now called  
“Simplified  
Acquisitions.”

*2 CFR 200.320*

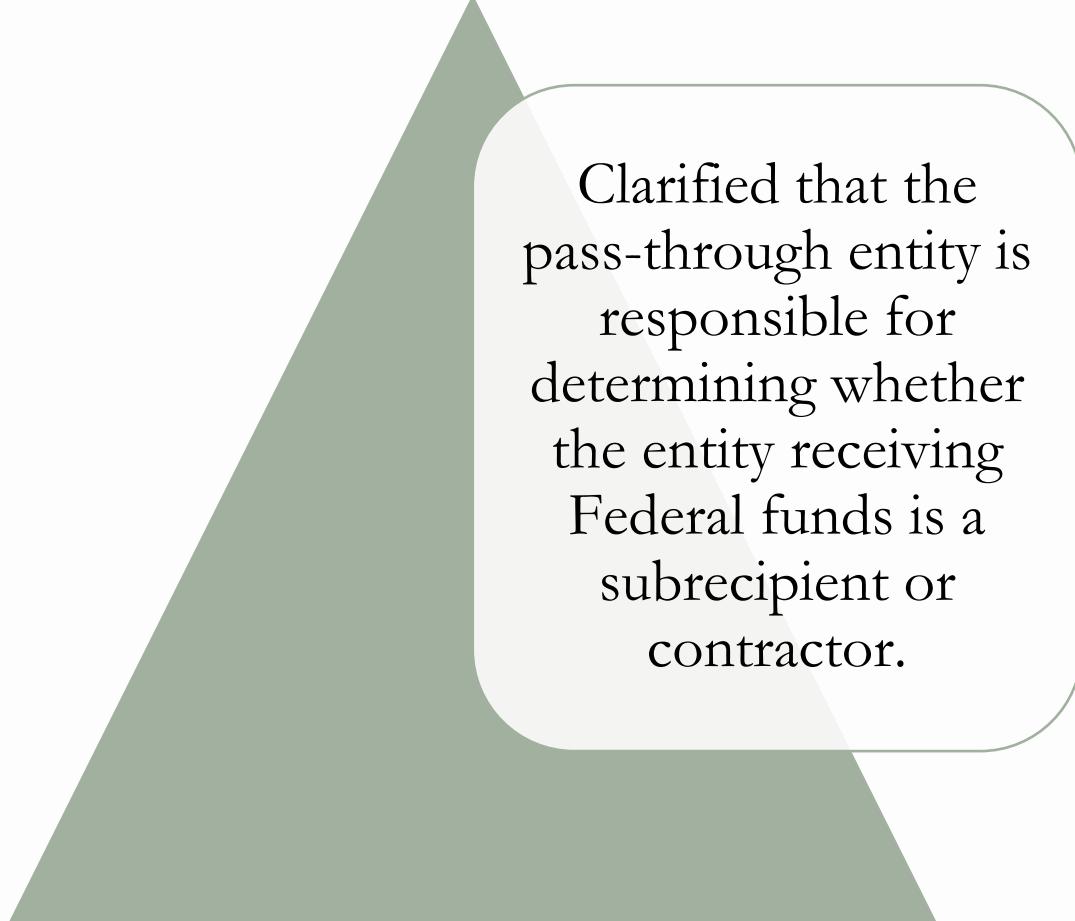
# Procurement Methods

Simplified Acquisitions require price or rate quotations from an adequate number of qualified sources.

Clarified that the recipient or subrecipient may exercise judgement in determining what number is adequate.

2 CFR 200.320

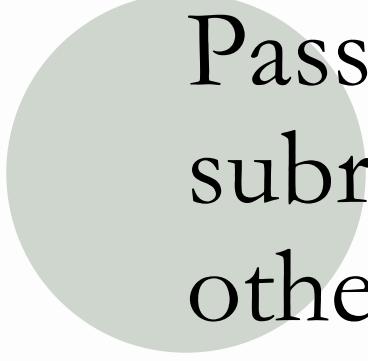
# Subrecipient and Contractor Determinations



Clarified that the pass-through entity is responsible for determining whether the entity receiving Federal funds is a subrecipient or contractor.

*2 CFR 200.331*

# Requirements for Pass-Through Entities



Pass-through entities must verify subrecipients are not suspended, debarred, or otherwise excluded.

*2 CFR 200.332(a)*

# De Minimis Indirect Cost Rate

Increased from 10% to 15% of Modified Total Direct Costs.

May apply rates below 15% at discretion of recipient/subrecipient.

Federal agencies and pass-through entities may not require the use of a de minimis rate below 15% unless required by statute.

De minimis indirect cost rate not applied to cost-reimbursement contracts issued directly by Federal government.

2 CFR 200.414

# De Minimis Indirect Cost Rate

Modified Total Direct Costs  
(MTDC)

- Includes first \$50,000 of each subaward (previously \$25,000).

2 CFR 200.1

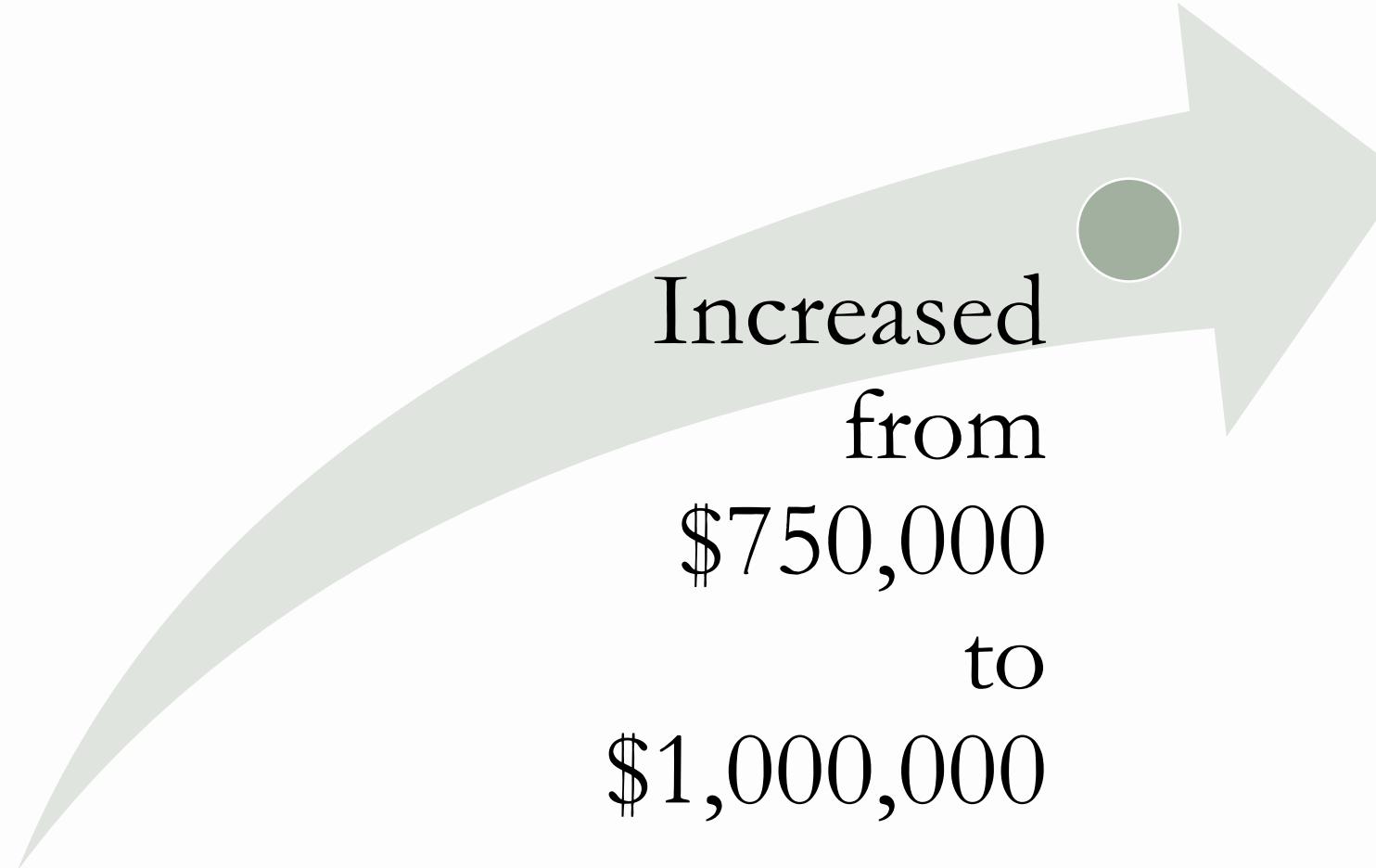
# Required Certification

Subrecipients 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.”

*2 CFR 200.415(b)*

# Single Audit Threshold



Increased  
from  
\$750,000  
to  
\$1,000,000

*2 CFR 200.501*

# Major Program Determination

Type A Threshold

Total Federal  
Awards Expended  
Between \$1,000,000  
and \$34 Million

\$1,000,000

2 CFR 200.518

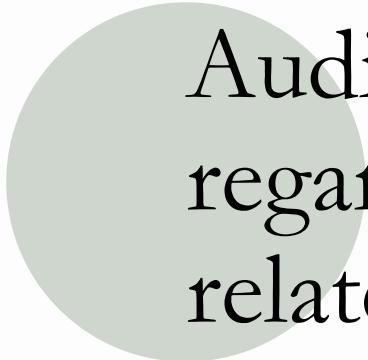
# Standards and Scope of Audit

Auditor must determine whether the auditee's financial statements are presented fairly in all material respects in accordance with generally accepted accounting principles (or a special purpose framework such as cash, modified cash, or regulatory as required by State law).

- OCBOA and/or Regulatory basis of accounting are not **required** by Ohio law.

*2 CFR 200.514(b)*

# Standards and Scope of Audit



Auditor must follow up on prior audit findings, regardless of whether a prior audit finding is related to a major program in the current year.

*2 CFR 200.514(e)*

# Effective Dates

# Effective Dates

## Increased Single Audit and Type A Thresholds

Effective for audits of  
fiscal years beginning  
on or after October 1,  
2024.

Entities with  
December 31 year end,  
effective for the audit  
of the year-ended  
December 31, 2025.

Entities with June 30  
year end, effective for  
the audit of the year-  
ended June 30, 2026.

# Effective Dates



# Effective Dates

Most Federal Agencies Implemented  
2024 Revisions Effective October 1, 2024

# Effective Dates



US Department of Health and Human Services  
(HHS)

- Before the 2024 Revisions, HHS codified the Uniform Guidance, with HHS-specific amendments, in 45 CFR Part 75
- HHS implemented the 2024 Revisions using a two-phased approach

# Effective Dates



HHS Phase 1: Effective October 1, 2024

- Uniform Guidance remained codified with HHS-specific amendments in 45 CFR Part 75
- In 2 CFR Part 300, HHS adopted several provisions of 2 CFR Part 200 including:
  - Threshold Increases: Equipment, Supplies, Subawards Included in Modified Total Direct Costs, Single Audit, Fixed Award Amounts
  - De Minimis Indirect Cost Rate Increase
  - Extension of Closeout Report Deadline to 120 days

# Effective Dates



HHS Phase 2: Effective October 1, 2025

- Adopted 2024 Revisions by giving regulatory effect to 2 CFR Part 200 in 2 CFR Part 300 (45 CFR Part 75 Removed from CFR)
- HHS retained twelve HHS-specific modifications to the Uniform Guidance, detailed in 2 CFR Part 300

# Effective Dates

## Subawards

- When a Federal agency amends an existing award to apply 2024 Revisions, the pass-through entity **must amend** subawards issued under that award.
- If the Federal agency has not applied the 2024 Revisions, the pass-through entity **must not** apply the 2024 Revisions to subawards (even if subaward is executed on or after October 1, 2024).
- Subrecipients **must** communicate with the pass-through entity to determine whether the 2024 Revisions apply.

# Effective Dates

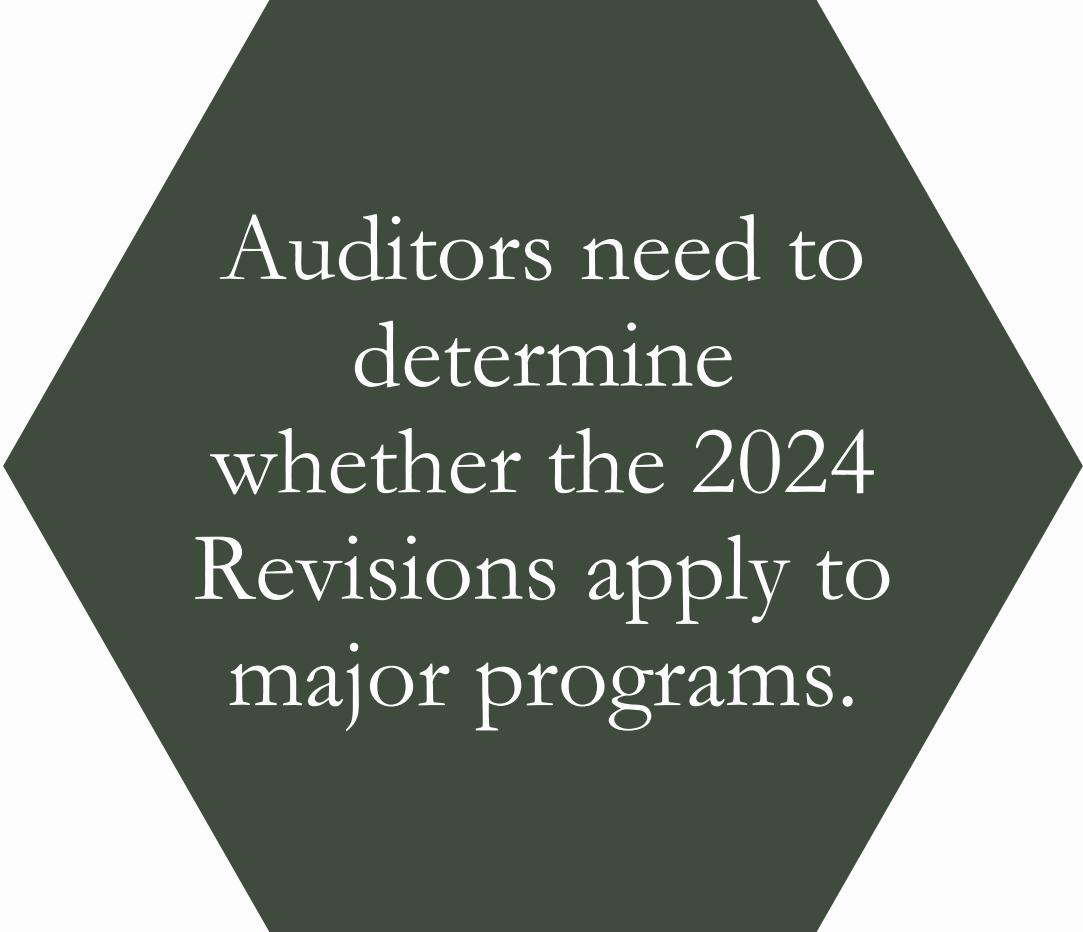
Recipients and subrecipients will have grants under both the prior Uniform Guidance and the 2024 Revisions over the next several years.



Recipients and subrecipients **must** track the requirements applicable to each award!

# Auditing Guidance

# Auditing Guidance



Auditors need to determine whether the 2024 Revisions apply to major programs.

# Auditing Guidance

The 2024 OMB Compliance Supplement required auditors to, “perform reasonable procedures to ensure that compliance requirements identified as subject to audit are current and determine whether there are any additional or modified provisions of federal awards based on the 2024 Revisions.”

# Auditing Guidance

## 2025 OMB Compliance Supplement

Part 3.1 Applies to  
Federal Awards Made  
Prior to October 1, 2024  
(Pre-2024 Revisions)

Part 3.2 Applies to  
Federal Awards Made On  
or After October 1, 2024  
(Post-2024 Revisions)

# Preparing for the 2024 Revisions

# Preparing for the 2024 Revisions Grant Recipients / Subrecipients

Review the 2024 Revisions and evaluate their impact on policies / procedures for Federal programs.

Revise policies, procedures, and internal controls, as necessary.

Gather and retain support for whether the 2024 Revisions apply to grant awards.

# Preparing for the 2024 Revisions Grant Recipients / Subrecipients

Implement a system to separately track portions of grant awards subject to the 2024 Revisions if only a portion of certain awards is subject to the 2024 Revisions.

Remain alert for additional guidance from COFFA, OMB, the Auditor of State, etc.

# Preparing for the 2024 Revisions Auditors

Early in the audit process, determine the applicable Uniform Guidance requirements for each major program.

Ensure testing is appropriately tailored to incorporate 2024 Revisions, if applicable.

# Resources

# eCFR

[www.ecfr.gov](http://www.ecfr.gov)



## Code of Federal Regulations

A point in time eCFR system



eCFR

### READER AIDS

Welcome to the eCFR! Check out our [Getting Started](#) guide to make the most of the site.

Enter a search term or CFR reference (eg: fishing or 1 CFR 1.1)



# eCFR

[www.ecfr.gov](http://www.ecfr.gov)

ENHANCED CONTENT

[View table of contents for this page.](#)

**PART 200—UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS**

**Authority:** 31 U.S.C. 503; 31 U.S.C. 6101-6106; 31 U.S.C. 6307; 31 U.S.C. 7501-7507.

**Source:** 89 FR 30136, Apr. 22, 2024, unless otherwise noted.

**Subpart A—Acronyms and Definitions**

ACRONYMS

**§ 200.0 Acronyms.**

ENHANCED CONTENT - GO TO DATE

Go to Date

Date current Go to date

Compare Dates

# eCFR

[www.ecfr.gov](http://www.ecfr.gov)



## Code of Federal Regulations

A point in time eCFR system



Title 2

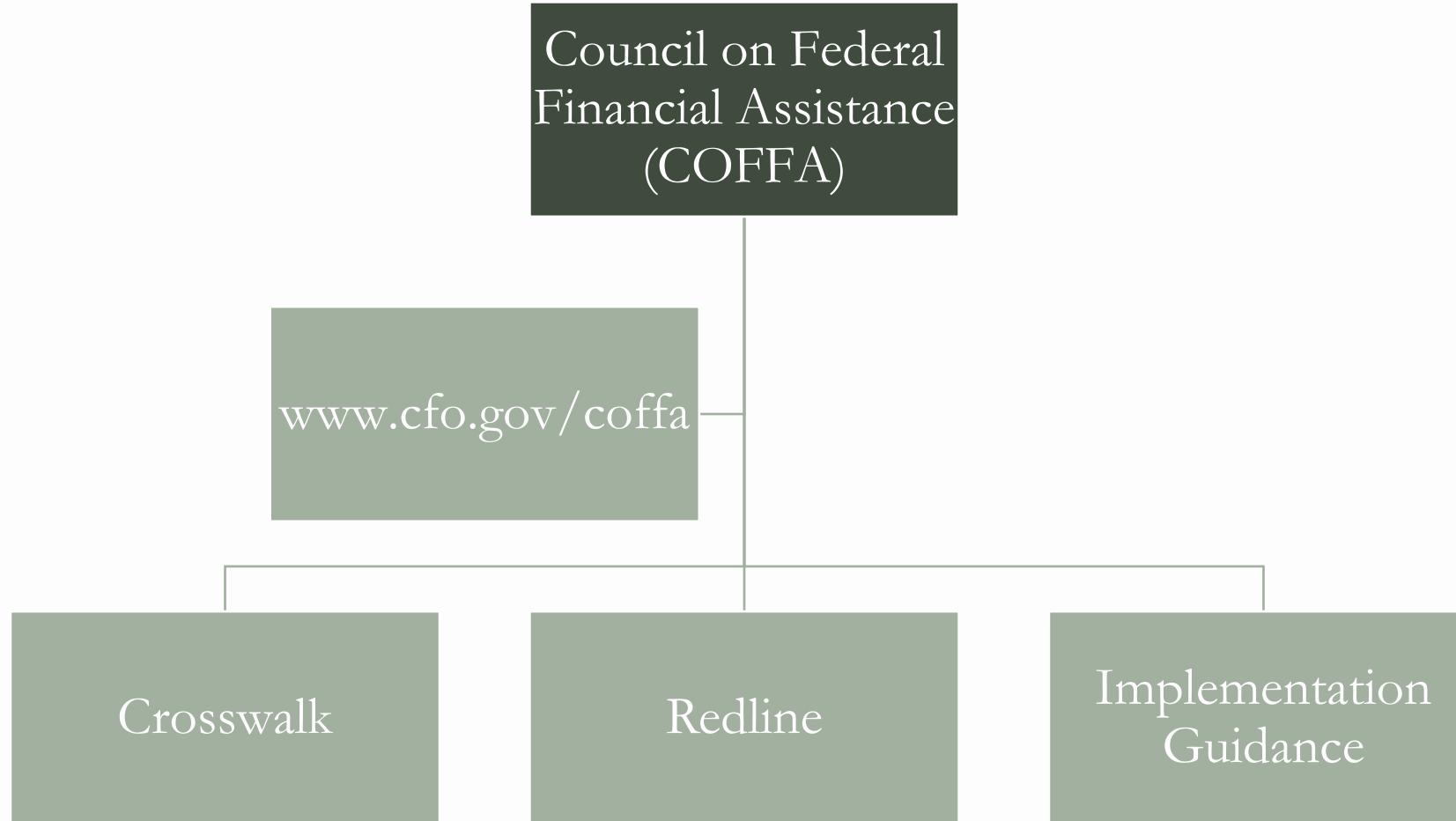


Displaying the eCFR in effect on 8/01/2024.

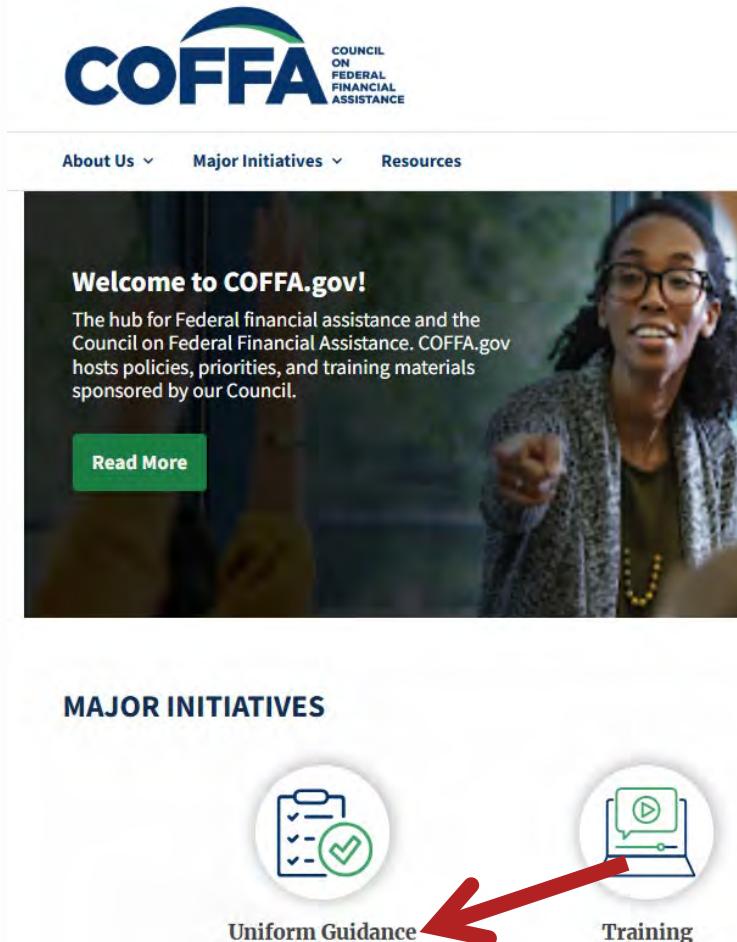


[view current version](#)

# Council on Federal Financial Assistance (COFFA)



# Council on Federal Financial Assistance (COFFA)



**Welcome to COFFA.gov!**

The hub for Federal financial assistance and the Council on Federal Financial Assistance. COFFA.gov hosts policies, priorities, and training materials sponsored by our Council.

[Read More](#)

## MAJOR INITIATIVES

- Uniform Guidance
- Training



**Uniform Guidance: Title 2 of the Code of Federal Regulations**

Overview

**2024 Revisions**

- [Federal Register Notice](#)
- [Redline Edits](#)
- [2 CFR Crosswalk 2024](#)
- [Implementation Memorandum \(M-24-11\) on revisions](#)
- [Federal Agency Implementation](#)
- Reference Guides: [Evaluation](#), [Data](#), [Community Engagement](#), [NOFOs](#), [Labor](#), [Burden Reduction](#)

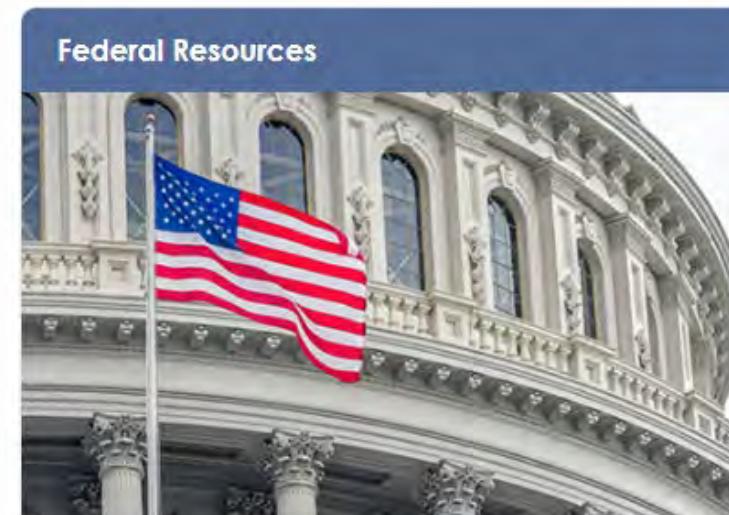
# Auditor of State Website

[www.ohioauditor.gov](http://www.ohioauditor.gov)



[Federal Program Resources](#)

[Learn More »](#)



[Federal Resources](#)

Guidance for Ohio governments who receive and expend Federal funding.

[Federal Resources](#)

# Questions?



Amanda Stidham, CPA, CFE  
Single Audit Coordinator  
Center for Audit Excellence  
[AOSFederal@ohioauditor.gov](mailto:AOSFederal@ohioauditor.gov)