



Uniform Guidance What to Expect?

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AAFCPAs' Speakers



Agenda

01

FUNDING
SUBJECT TO
UNIFORM
GUIDANCE

02

UNIFORM
GUIDANCE
COMPLIANCE
REQUIREMENTS

03

WHAT CAN YOU
DO NOW?

04

HOW MAY WE
HELP?

Funding Subject to Uniform Guidance



Basic Funding

84.010	Title I
84.173	Special Education Preschool Grants
84.027	Special Education Grants to States
84.367	Supporting Effective Instruction

84.424	Student Support and Academic Enrichment
10.553	School Breakfast Program
10.555	National School Lunch Program

Note: this is not an all-inclusive list, as federal funding may vary by School



New COVID Funding

84.425 Education Stabilization Fund

- ESSER
- ESSERII
- ESSERIII

84.282 Charter Schools

21.019 Coronavirus Relief Fund



Uniform Guidance Compliance Requirements



Compliance Requirements

1. Activities Allowed or Unallowed
2. Allowable Costs/Cost Principles
3. Cash Management
4. Eligibility
5. Equipment & Real Property Management
6. Matching, Level of Effort, Earmarking
7. Period of Performance
8. Procurement, Suspension & Debarment
9. Program Income
10. Reporting
11. Subrecipient Monitoring
12. Special Tests and Provisions



Risk Areas

- Activities Allowed or Unallowed & Allowable Costs/Cost Principles
- Procurement, Suspension & Debarment
 - Federal requirements differ from state requirements
- Special Tests and Provisions
- OMB may require the testing of certain COVID Funds



Keep in Mind...

- \$750,000 Single Audit threshold
- High Risk Auditee
- Data Collection Form Submission
- Charter School (FC 534) Funds may require AUP in MA

**What can you
do now?**



Your Responsibilities

- Assess total federal grants/contracts received and expended
- Be able to prepare a Schedule of Federal Awards
- Review grants/contracts to determine compliance requirements
 - [2020 Compliance Supplement](#)
- Assess current internal controls to ensure no gaps

**How may
we help?**



AAFCPAs Offerings

- Preliminary assessment of Federal Funds
- Summarize compliance requirements to be tested under each grant/contract
- “Pre-audit” Compliance Testing
- Internal Control Review
- Review Procurement Policies



Questions?

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