

Grants Workgroup Contact Information

*Finance and Administration—
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Grants Information Sharing Website:

Grants information and
grant job aids posted on
this website: Click [here](#).

Grants Related Article/Links:

To view information on
spending data from the
Federal government's
response to Covid-19,

2021 Compliance Supplement



The 2021 Compliance Supplement (Supplement) has been released and can be found at the following locations:

- [Office of Federal Financial Management](#) > 2021 Compliance Supplement-2 CFR Part 200 Appendix XI.
- Click [here](#) to access a pdf of the document.

For the programs your agency administers, the 2021 Compliance Supplement should be reviewed for changes that may have an impact on the Schedule of Expenditures of Federal Awards and the Single Audit.

A few highlights from the Supplement:

- The term Assistance Listing has replaced Catalog of Federal Domestic Assistance (CFDA) within the supplement.
- The Supplement includes five new programs and provides updated audit guidance for many other programs (including the 14 COVID-19 programs previously included in the 2020 Supplement Addendum).
- There is an increased emphasis on transparency related requirements, including a requirement for auditors to review the Federal Funding Accountability and Transparency Act (FFATA) subaward reporting requirements.
- Additional guidance for other COVID-19 related funding will be included as part of an addendum issued at a later date.

Tips on SEFA (Schedule of Expenditures of Federal Awards) & SIS (Supplementary Information Schedule) Reporting



Remain flexible! Here are a few tips to consider as you prepare you SEFA and SIS:

- OMB announced there will be at least one addendum to the 2021 Compliance Supplement. If 2020 is any indication of what to expect, there will likely be additional adjustments as guidance for American Rescue Plan Act (ARPA) funds is released and/or revised. For example, 84.425 will require an alphabetical character to identify sub-programs.
- Expenditures related to funding from one of the COVID related bills (CARES, ARPA etc.) are required to be reported separately on the SEFA. If the same grant contains both standard and COVID funding, the expenditures will need to

click [here](#) to access USAspending.gov.

GASB has created an emergency “toolbox” to help assist various stakeholders in quickly identifying the GASB’s authoritative guidance relevant to the current circumstances. Click [here](#) for additional information.

Spending data associated with the American Rescue Plan is starting to be reported. You can search for awards that were reported using the Advanced search page. Use the Disaster Emergency Fund Code (DEFC) filter and scroll down to check the “DEFC V” option. Click [here](#) to explore this new search.

Important Dates:

September 10, 2021 – Submit Supplementary Information Schedule (SIS) to the Division of Accounts and primary state agencies.

September 17, 2021 – Submit Schedule of Expenditures of Federal Awards (SEFA) to the Division of Accounts.

Next issue:

The next issue of our Newsletter will be in January 2022.

be differentiated in separate lines. Please consult the FY21 instructions for more information.

- Coronavirus relief fund expenditures that are recognized as Federal revenue need to be reported on the SEFA even though it is recorded as INTERFED activity. It will be a reconciling item on both the SIS and SEFA. Take CARES this is reported correctly.
- All program names and grantor names manually entered in the SEFA shell should be spelled out. Using official names over shortened or common names helps with consistency when compiling the SEFA for the State. If the name extends beyond the column width, the formula bar can be used to review spelling.

Beta.SAM.Gov Updates



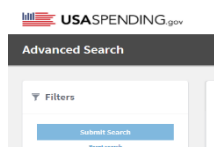
On May 24, 2021, the SAM.gov functionalities merged with the beta.SAM.gov environment. The two merged systems are now known only as SAM.gov.

New design for [SAM.gov](#) provides the following:

- Improved search experience by providing compact search results which allows you to see more without scrolling.
- Domain landing pages which makes it easy to access the resources available on the specific topic.
- New announcement section on the homepage.
- Help resources which includes links to other helpful websites as well as the ability to open a ticket or initiate a live chat with an agent.

To access a video with information on the design changes, click [here](#).

Subrecipient Reporting



Federal Funding Accountability and Transparency Act (FFATA) reporting is nothing new as this has been a requirement since 2006. The most recent update of the [2 CFR Part 170](#) did however result in a change in the reporting threshold. Below is a summary of the reporting requirements as well as a highlight on the new reporting threshold.

- The threshold for reporting subawards under FFATA is now \$30,000 (changed from \$25,000).
- Recipients of awards made prior to November 12, 2020 are required to report on subawards equal to or exceeding \$25,000 while the recipients of awards made on or after

November 12, 2020 are required to report on subawards equal to or exceeding \$30,000.

- FFATA sub-awards must be reported by the end of the month following the month in which the State makes a subaward greater than or equal to the applicable reporting threshold.
- The requirement for subaward reporting will be added to all COVID-19 programs in the 2021 Compliance Supplement.
- Here are links to some FFATA resources - [2 CFR](#) and [revised 2 CFR FAQ](#).

Unique Entity Identifier Updates



A Unique Entity Identifier (UEI) will soon be used in place of the DUNS number. Here are a few things you should know about the UEI:

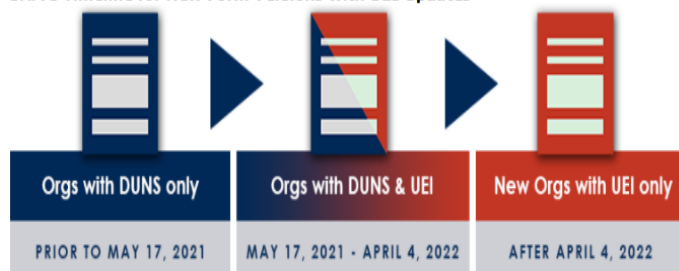
- The UEI is created in [SAM.gov](#).
- The UEI transition date has been shifted from December 2020 to April 2022.
- No action needed to obtain a UEI if you are a currently registered user of SAM.gov.
- Active Users will have their UEI assigned and viewable within SAM.gov.
- Further inquiries may be directed to entityvalidation@gsa.gov.

If your agency makes subawards as a pass-through entity, the following should be considered:

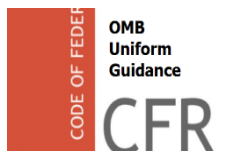
- A subrecipient must obtain and provide their UEI to the recipient before a subaward can be made.
- Potential subrecipients must be notified of the requirement to obtain a UEI in order to receive a subaward from the recipient.

Additionally, the following is a timeline on Grants.gov for new form versions with UEI fields.

SAM's Timeline for New Form Versions with UEI Updates



2 CFR Revisions



The OMB, in partnership with representatives from the Federal awarding community, published revisions to the Uniform Guidance in August 2020 with an effective date of November 12, 2020. Below is some helpful information to assist with understanding these revisions:

- [2 CFR Revisions Crosswalk](#), provides information about the added and revised sections without looking at the whole section.
- This is the first formal revision of the [Federal Registrar Notice](#) (2 CFR) since it was initially published in December 2013. This formal revision was made to help clarify some existing requirements.
- A new section, [200.216](#) (Prohibition on Certain Telecommunication and Video Surveillance Services or Equipment) was added to the Uniform Guidance that prohibits grant funds to be used to fund contracts for certain telecommunication equipment. With this new compliance requirement, State agency personnel should do the following in regards to its subawards:
 1. Add provisions to procurement and grant contracts. Subrecipients should understand they are certifying that they will comply with the prohibition on covered telecommunications equipment or services when signing the contract agreement.
 2. Incorporate procedures related to this provision into the existing monitoring and compliance oversight of Federal awards or subawards.
 3. For more information, see [FAQs](#).

OMB conducted a presentation on the 2 CFR revisions through Innovation Exchange Sessions. The recording and presentation slides are available on CFO> [Innovation Exchange](#):

- Click [here](#) for the Presentation slides.
- Click [here](#) for the Recording.

OMB Updates – Uniform Guidance, Frequently Asked Questions (FAQs)



The Frequently Asked Questions (FAQs) were originally issued by COFAR with the intent to provide additional context and a background on the policy changes made to Title 2 of the Code of Federal Regulations (2 CFR) or Uniform Guidance (UG). The existing document was revised in May 2021. The [FAQs](#) provide clarification on certain sections of the Uniform Guidance. Below are a few summaries of the points clarified:

1. The effective date of the revisions to the Uniform Guidance (UG) was November 12, 2020; except for the amendments to [200.216](#) and [200.340](#) which were made effective on August 13, 2020. Additionally, the revisions to the UG apply to Federal awards made on/or after the effective date and will not retroactively apply to the Federal award made prior to the effective date -- except for some instances that impose requirements on existing Federal awards. Therefore, recipients should review their award terms and conditions to determine the applicability of the revisions to the UG.
 2. A non-Federal entity can use the 10% de minimis rate of MTDC (Modified Total Direct Costs) if the non-Federal entity's last negotiated indirect cost rate has expired. Additionally, a non-Federal entity using the de minimis rate does not need to provide documentation to substantiate its costs since this was designed to reduce the burden for small non-federal entities.
 3. USASpending.gov is the designated website where indirect cost plans will be published in the future.
- Revised set of Frequently Asked Questions ([FAQs](#)).

Training Opportunities



Grants Workshop – SEFA & SIS Reporting

A Grants Workshop-SEFA & SIS Reporting will be held on August 26th. This Workshop will provide an opportunity for attendees to bring any questions and issues identified while preparing the SEFA & SIS schedules.

- Thursday, August 26, 2021: 9:00-10:00 AM.
- Method: Microsoft Teams.