

Presentation by Dave Kennedy: COGR UNIFORM GUIDANCE

- FAQ's**-Do the FAQ's have status? As much as authority as UG? Important (last) FAQ's released 8/29/14. What is the IG perspective on the FAQ's? Should they be codified? Technical corrections will be made to UG- will any of them be substantive? What qualifies as a technical correction?
- 2nd COGR Guide 9/17/14- follow up to 1st COGR guide in April- with action plans**
- OMB memo 9/30- new Controller OMB David Meador M14-17**-metrics to measure UG
- Subrecipient Monitoring**- Will subs not covered under new audit threshold, now \$750K- will it increase the burden in the subrecipient monitoring area?
- Next COGR meeting- 10/23 & 10/24**- will be several sessions on Implementation- one more COGR FAQ for are you ready- maybe with a checklist. Mira will be attending session on 10/23 at Dave Kennedy's invitations- exact sessions still TBD.
- Hot Topics**
 - 200.110- Effective Date (FAQ's are helpful)**
 1. Can propose costs based on FAQ's for awards after 12/26/14
 2. Not sure how agencies will apply this
 3. F&A- any proposed based on FY14 and beyond, can use UG- DK encourages questions on how we can work together. Can't submit DS-2 until after 12/26/14. Came up at NECA. Disagreement between ONR and CAS. Is it mandated or optional /flexible?
 4. Documentation for UCA and Extension analysis- provide accountability but reduce burden
 - 200.112- Conflict of Interest**- about procurement, not research. Would be a technical correction
 - 200.317-326- Procurement Standards**- worst section of UG- very prescriptive, grace period helpful. Can implement starting 7/1/15. FDP will be accumulating data.
 - 200.431- Compensation- Fringe Benefits**-terminal leave- FAQ not helpful. COGR approached OMB to get fixed. Probably will be technical correction to cross out indirect cost (2x) as to where you would have to charge terminal leave if you use cash basis of accounting.
 - 200.343- CloseOuts**- Hoping to get changed to 120 days.
 - 200.313- Equipment**- FAQ's are helpful; do not need to add any new data elements

200.332- Fixed amount subawards-prior approval and SAL >\$150K still need to be addressed.

200.436- Depreciation- FAQ clarifies that Institutional Share is allowable. Should be technical correction

200.419- CAS and DS-2 Approval mechanism still uncertain. Work with CAS and ONR to work together rather than bombard them and then make decisions based on whether or not they respond w/i 6 mos.

- Check in with <https://cfo.gov/cofar/>.**
- Agency plans**- Most likely won't see much before December 26. Might not have a lot of substance and may just accept UG, as a whole. NSF had two exceptions, though. More important to pay attention to technical corrections. Estimated release date is 12/22/14.
- Leverage your institution implementation plan against the timeline.**
- Roll out of compliance supplement around March 2015 will be important.**
- Closeouts**- It is possible that they will build intelligence into the Payment System to base payments of budget period. This would be inappropriate, but it could happen. Therefore it is important to pay attention to your cash draws to make sure they are the amount you expected.
- UCSB Audit Resolution**- June 13, 2014, NSF audit was originally \$6 million, settled for \$40K. This is a good read and covers many areas.
- COFAR will be implementing the DATA Act.**
- Audit Compliance Supplement**- will be rolled out in March or April 2015 and will have impact on the expectations that auditors will have for us as of December 26, 2014. The single audit firms are asking the same question about expectations. OMB counts on the firms for input into the Compliance Supplement.
- Effort Reporting**-pilots not as important anymore because they comply with UG, they were a deviation from A-21 but what audit opinion are we waiting for at this point? If you have good effort reporting, don't change now. There are some ideas and should be presentations about Effort Reporting approaches under UG. (Dave Kennedy opinion- not official from COGR)