



Uniform Grant Guidance

On December 19, 2014, The United States Department of Education released the Uniform Administrative Requirements, Cost Principles and Audit Requirement for Federal Awards referred to as Uniform Grant Guidance (2 C.F.R. 200) which streamlines and consolidates government requirements for receiving and using federal awards so as to reduce administrative burden and improve outcomes. It was published in the Federal Register on December 19, 2014, and became effective for new and continuation awards issued on or after December 26, 2014.

Internal Controls

Program managers are continually seeking ways to improve outcomes. A key factor in improving accountability in achieving goals is to implement an effective internal control system.

§200.61 Internal controls means a process designed to provide reasonable assurance regarding the achievement of objectives in the following categories:

- a. Effectiveness and efficiency of operations;
- b. Reliability of reporting for internal and external use; and
- c. Compliance with applicable laws and regulations.

§200.62 Internal control over compliance requirements for Federal awards.

Means a process designed to provide reasonable assurance regarding the achievement of the following objectives for Federal awards:

- a. Transactions are properly recorded and accounted for, in order to:
 1. Permit the preparation of reliable financial statements and Federal reports;
 2. Maintain accountability over assets; and
 3. Demonstrate compliance with Federal statutes, regulations, and the terms and conditions of the Federal award;
- b. Transactions are executed in compliance with:
 1. Federal statutes, regulations, and the terms and conditions of the Federal award that could have a direct and material effect on a Federal program; and
 2. Any other Federal statutes and regulations that are identified in the Compliance Supplement; and
- c. Funds, property, and other assets are safeguarded against loss from unauthorized use or disposition of the Federal award.

§200.303 Internal controls

- a. These internal controls should be in compliance with guidance in:
 - “Standards for Internal Control in the Federal Government”, issued by the Comptroller General of the United States <http://www.gao.gov/products/GAO-14-704G> (Green Book), or
 - The “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO) <http://www.coso.org/ic.htm> (link to Internal Control Framework Poster)
- b. Comply with Federal statutes, regulations, and the terms and conditions of the Federal awards.
- c. Evaluate and monitor compliance with statutes, regulations and the terms and conditions of Federal awards.
- d. Take prompt action when instances of noncompliance are identified including in audit findings.
- e. Take reasonable measures to safeguard protected personally identifiable info (PII) and other information.