



Office of the State Controller

Single Audit/Grants Management Update

Update 1 – June 12, 2015

OMB Uniform Guidance (formerly "Super Circular") Information

The U.S. Office of Management and Budget (OMB) consolidated eight of its existing circulars into one document.

- Circular A-133, Audits of States, Local Governments and Non-Profit Organizations
- Circular A-21, Cost Principles for Educational Institutions
- Circular A-87, Cost Principles for State, Local and Indian Tribal Governments
- Circular A-102, Grants and Cooperative Agreements with State and Local Governments
- Circular A-110, Uniform Administrative Requirements for Awards and Other Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations
- Circular A-122, Cost Principles for Non-Profit Organizations
- Circular A-50, Audit Follow up
- Circular A-89, Federal Direct Program Assistance Information

This document, titled *2 CFR Part 200 Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards*, commonly referred to as the *Uniform Guidance* was published in the Federal Register on December 26, 2013, and is in effect as of December 26, 2014.

The *Uniform Guidance* is available at <https://www.federalregister.gov/articles/2013/12/26/2013-30465/uniform-administrative-requirements-cost-principles-and-audit-requirements-for-federal-awards>

The standards that affect the administration of grants and cooperative agreements issued by federal agencies will be effective for awards or increments of awards issued on or after December 26, 2014. The audit provisions are effective for fiscal years beginning on or after December 26, 2014.

Reference Materials

- [Uniform Guidance Cost Principles Text Comparison](#) [PDF, 1.62 MB]
- [Uniform Guidance Audit Requirements Text Comparison](#) [PDF, 731 KB]
- [Uniform Guidance Definitions Text Comparison](#) [PDF, 476 KB]
- [Uniform Guidance Administrative Requirements Text Comparison](#) [PDF, 1 MB]

Crosswalks and Related Materials

- [Uniform Guidance Crosswalk from Predominant Source in Existing Guidance](#) [PDF, 442 KB]
- [Uniform Guidance Crosswalk to Predominant Source in Existing Guidance](#) [PDF, 282 KB]

The Digital Accountability and Transparency Act (DATA Act)

The [Digital Accountability and Transparency Act \(DATA Act\) Pub. L. 113-101](#) was enacted on May 9, 2014. The purpose of the DATA Act is to:

- Expand FFATA by disclosing direct agency expenditures and linking federal contract, loan, and grant spending information to federal agency programs
- Establish government-wide data standards for financial data and provide consistent, reliable, and searchable data that is displayed accurately
- Simplify reporting, streamlining reporting requirements, reducing compliance costs, while improving transparency
- Improve the quality of data submitted to [USASpending.gov](#) by holding agencies accountable, and
- Apply approaches developed by the Recovery Accountability and Transparency Board to spending across the government.

Section 5 of the DATA Act launches on May 9, 2015. The Act calls for a pilot program to develop recommendations for:

- standardized reporting elements across the Federal Government;
- the elimination of unnecessary duplication in financial reporting; and

- the reduction of compliance costs for recipients of Federal awards

List of data elements can be found at <http://fedspendingtransparency.github.io/dataelements/> . Here you can make comments on the proposed data element definitions.

OSC will continue to provide OMB updates as they become available. Questions regarding this specific update should be directed to Angela Johnston at 919-707-0668 or angela.johnston@osc.nc.gov.