

Your county has accepted funds from the State of Kansas through the State's Coronavirus Relief Fund. In addition to the reporting and compliance requirements outlined in the executed Resolution, you should be aware of the Uniform Guidance, the authoritative set of rules and requirements for the receipt and expenditure of federal funds.

What is the guidance?

The Office of Management and Budget's (OMB) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (commonly called "Uniform Guidance") is the "government-wide framework for grants management". The full guidance can be found [here](#).

What are the key elements/requirements to be aware of?

Standards for Financial and Program Management

Section 200.302 Financial Management An entity's financial management systems, including records documenting compliance with Federal statutes, regulations, and the terms and conditions of the Federal award, must be sufficient to permit the preparation of reports required by general and program-specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the Federal statutes, regulations, and the terms and conditions of the Federal award.

Section 200.303 Internal Controls An entity must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. 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 or the "Internal Control Integrated Framework", issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Subrecipient Monitoring and Management

Section 200.330 Subrecipient and contractor determinations A pass-through entity must make case-by-case determinations whether each agreement it makes for the disbursement of Federal program funds casts the party receiving the funds in the role of a subrecipient or a contractor.

Section 200.331 Requirements for pass-through entities All pass-through entities must ensure that every subaward is clearly identified to the subrecipient as a subaward and includes the specific information outlined [here](#) at the time of the subaward and if any of these data elements change, include the changes in subsequent subaward modification.

Audit Requirements

Section 200.501 Audit Requirements A non-Federal entity that expends \$750,000 or more during the non-Federal entity's fiscal year in Federal awards must have a single or program-specific audit conducted for that year in accordance with the provisions of this part.

Section 200.508 Auditee Responsibilities The auditee must procure or otherwise arrange for the audit required and ensure it is properly performed and submitted when due. The auditee must prepare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with §200.510 Financial statements and must provide the auditor with access to personnel, accounts, books, records, supporting documentation, and other information as needed for the auditor to perform the audit required. The auditee must promptly follow up and take corrective action on audit findings, including preparation in accordance with §200.511.