Uniform Guidance Workgroup

Review of Uniform Guidance (2CFR 200)

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Review of Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards

Background


The Uniform Guidance has 5 subparts. Subparts A through E will take effect on December 26, 2014. Subpart F, the audit requirements, will be effective for the University of Arizona’s (UA) fiscal year 2015-2016 (FY16). Federal agencies are required to complete their implementation of the Uniform Guidance before June 26, 2014. OMB will review and approve the agency implementations before December 26, 2014.

UA receives and spends more than $400 million federal funds on an annual basis via about 5,000 sponsored awards. These awards include instructional activities, community services, student financial aid, and research projects. Failure to comply with the Uniform Guidance means the loss of federal funding support in these activities. Although the Uniform Guidance adopted many requirements from the Circulars that currently govern IHEs, there are changes that will impact our existing policies and procedures.

In order to remain compliant with the newly issued Uniform Guidance, Office of the Senior Vice President for Research (OSVPR) and Office of the Senior Vice President for Business Affairs (OSVPBA) tasked Sponsored Projects Services (SPS), Office of Research and Contract Analysis (ORCA), and Financial Services Office (FSO) to review our existing policies and procedures and identify necessary changes. A workgroup was formed with representatives from various business areas including grants management, subcontracting, payroll, accounts payable, property management, procurement, intellectual property, rate studies, and records management. Subject matter experts representing areas such as conflict of interest and risk management have also been consulted. Because College of Agriculture’s Business Office manages the federal appropriation from the United States Department of Agriculture (USDA), they were invited to the workgroup as well.

During the past 2 months, the workgroup met twice a week to review the Uniform Guidance. We identified many changes and discussed actions needed. In this report, we present the significant changes in the order of their significance and other changes in the order of the Uniform Guidance section numbers. The workgroup will review agency implementation guidelines as they become available, and will engage campus stakeholders on institutional policy and procedure changes.
**Significant changes and recommended actions**

1. **Employment termination payout will not be allowed as a direct charge to federal funds (§200.431)**

   The Uniform Guidance states that “when a non-Federal entity uses the cash basis of accounting, the cost of leave is recognized in the period that the leave is taken and paid for. Payments for unused leave when an employee retires or terminates employment are allowable as indirect costs in the year of payment.”

   Many IHEs, including UA, use a cash basis of accounting in recognizing the balance of unused leave. This means that we allow the direct charge of unpaid leave according to an employee’s current position funding distribution. According to Section 200.431, this practice will no longer be allowed. The Council on Government Relations (COGR) is seeking clarification from OMB on behalf of the IHEs for this new requirement. In addition, COGR will ask for an extension of 18 to 24 months for the implementation of this section of the Uniform Guidance. Nonetheless, UA needs to move forward and consider actions we may have to take if OMB does not change its position. The workgroup discussed choices we have and provided the following recommendations:

   a. Consider adding vacation payout benefit as part of the fringe benefit rate. Because this is a change in fringe benefit calculation, FSO will need to request approval from the U. S. Department of Health and Human Services (DHHS). In addition, FSO will need an approval from DHHS to extend our implementation of the Uniform Guidance, Section 200.431, to July 1, 2015. The concern of using this method is it may increase the volatility of our fringe benefit rates.

   b. Involve Human Resources (HR) to discuss the possibility of eliminating the vacation payout benefit. If UA HR agrees with this approach, then UA will need to engage Arizona State University (ASU) and Northern Arizona State University (NAU) to see if they will take the same approach. Ultimately, Arizona Board of Regents will need to approve this change because the current termination payout benefit is an ABOR policy.

   The guidance from OSVPR, OSVPBA, and HR will be needed in order for UA to proceed with one of the two choices presented above.

2. **Any purchases over $3,000 will be required to provide at least three quotes (§200.320)**

   This section of the Uniform Guidance states that “procurement by micro-purchase is the acquisition of supplies or services, the aggregate dollar amount of which does not exceed $3,000 (or $2,000 in the case of acquisitions for construction subject to the Davis-Bacon Act).” It further states that “Small purchase procedures are those relatively simple and informal procurement methods for securing services, supplies, or other property that do not cost more than the Simplified Acquisition Threshold. If small purchase procedures are used, price or rate quotations must be obtained from an adequate number of qualified sources.”
UA’s current Purchasing Policy states “For procurements over $5,000 ($3,000 on Federal money) and not exceeding $50,000, the Buyer shall conduct an informal solicitation (i.e. fax, phone, email, or written) to a minimum of 3 vendors.” Our policy complies with Section 200.320. However, we have not implemented specific controls to require informal solicitation from 3 vendors when a purchase is between $3,000 and $5,000.

UA’s situation is not unique. The majority of the IHEs and many state governments use $5,000 or higher as the small dollar purchase threshold. Therefore, almost all grantees will be affected by this change. COGR is sending feedback to OMB and will request an extension of 18 to 24 months for the implementation of this section of the Uniform Guidance. Nevertheless, there is no indication at this point that OMB will make any change.

In order to comply with the requirement of obtaining 3 price quotes for purchases between $3,000 and $5,000, UA will need to take the following actions:

a. P-Card Compliance unit will review if three quotes were obtained and documented for P-Card purchases over $3,000 on federal funds.

b. UA Buyers will review documentation for quotes for purchase orders over $3,000 on federal funds.

c. SPS will review documentation for quotes for transfers of purchases between $3,000 and $5,000 on federal funds.

d. Training will be important to educate P-Card users and reconcilers about this documentation requirement.

The workgroup also discussed the recent talk about raising the small dollar purchase threshold to $10,000. Although this may be a good measure to reduce administrative burden, it may increase the risk of noncompliance on federally funded grants and contracts. We recommend that OSVPR and OSVPBA evaluate the overall risk before adopting a new threshold.

In addition, we have also heard the possibility that OMB may require the $3,000 threshold be applied to all funds consistently. If this is true, it will create a significant administrative burden on both central administration and departments. We will continue to observe clarifications that will be published by OMB and by the Council on Financial Assistance Reform (COFAR). We will also send questions COFAR if no clarification is provided.

3. The 90-day closeout requirement is now strictly enforced by federal agencies (§200.343)

The Uniform Guidance requires that “the non-Federal entity must submit, no later than 90 calendar days after the end date of the period of performance, all financial, performance, and other reports as required by or the terms and conditions of the Federal award.”
The 90 day closeout requirement is not new. However, the federal agencies have not vigorously enforced the rule. In 2012, the Government Accountability Office conducted an analysis of expired federal grant funds that had not been closed out in a timely manner. The GAO testified to the U.S. Senate that over $794 million of grant funds for fiscal year 2011 were remaining in expired grants that had not been properly closed. The report and the public reaction prompted federal agencies to take immediate actions to strengthen the closeout requirement. Institutions are now held accountable for late reports and have to provide detailed documentation and justification for transactions not processed in timely manner. Federal agencies could also take other enforcement actions such as disallowing reimbursement, suspending administrative flexibilities, withholding future awards, and debarment.

To ensure timely submission of reports and claim of reimbursement, SPS recently issued campus communication to update the award closeout procedures as follows:

a. Departments must post final transactions in a timely manner within 65 days after award expiration.

b. Subcontract final invoices must be received and paid within 65 days.

c. Subcontract closeout information must be submitted within 3 days of receipt of the final invoice and financial report.

d. Closeout concurrences incorporating final transactions will be sent to departments within 70 days must be returned within 10 days, or the final report and billing will be sent as-is.

e. Final technical reports are due to the sponsor within 90 days.

f. Effort reporting changes:
   - Effort Reports will now be generated two pay periods after the effort cycle ends, rather than after three pay periods.
   - Effort Report deadline is being changed from 60 days to 30 days.

g. Note this 90 day requirement applies to prime funded sponsored projects. Sub-federal and nonfederal awards received must be closed out per sponsor prescribed due dates that may be shorter, so the above schedule will be accelerated.

The updated closeout procedures focus on completing final transactions and submitting financial reports on time. A number of training workshops have been scheduled to bring campus up to date about the changes. The next step is to consider how UA will improve its timely submission of technical reports. We will need guidance from OSVPR and cooperation from the Deans of the colleges across campus.

4. **Pass-through entities must have a strong subrecipient monitoring program** (§200.331)
This section of the Uniform Guidance prescribes the data elements a pass-through entity must provide to its sub-grantees. It also provides detailed monitoring procedures such as reviewing financial and programmatic reports, performing on-site reviews, and engaging external auditor to perform agreed-upon-procedures for subrecipient monitoring.

These specific monitoring procedures are not currently provided in OMB Circular A-110 but reside in the A-133 Compliance Supplement. There has been a general sense amongst the IHEs that we will need to further strengthen our current subrecipient monitoring procedures. More central monitoring controls such as desk audits or on-site reviews of subcontractors may become a standard best practice. To respond to this trend, ORCA will need to provide additional guidance and training to departments in these areas:

a. How to evaluate the risk of a subcontract and how to review the subcontract budget at the proposal stage

b. The importance of collecting financial and technical reports from sub-grantees

c. How to review financial reports and perform periodic sampling of transactions

d. Consider adding agreed-upon-procedure engagement or on-site review costs at the proposal stage

e. How to perform a desk review and an on-site review

If desk reviews and on-site reviews will be conducted by central administration, additional resources will be necessary. We will need guidance from OSVPR.

5. **Depreciation costs on cost shared equipment and buildings are not allowed (§200.436)**

Depreciation costs are generally allowed as indirect costs, also known as facilities and administrative (F&A) costs. Currently, OMB Circular A-21 allows IHEs to recover through F&A (or service center) rates depreciation applicable to assets purchased with institutional discretionary funds. Under §200.436(c)(3) of the Uniform Guidance, however, depreciation applicable to cost shared equipment and buildings will no longer be recoverable.

This new requirement will penalize the grantee’s participation in research activities, especially when cost share is required, as it often is in large equipment and instrumentation grants. COGR has sent questions and comments to OMB and COFAR in regards to this requirement.

We will observe any clarification that may be published by OMB and COFAR. We believe this change will require attention from OSVPR and OSVPBA because it may reduce our future indirect cost rates and affect the institutional policy on cost share.
Also, according to §200.436(c)(4), depreciation costs applicable to assets “… acquired solely for the performance of a non-Federal award” may become unrecoverable through F&A (or service center) rates. The key to this issue is whether OMB’s intent in this section is to preclude depreciation recovery during the life of a non-federal project, or for the entire life of the equipment. FSO will seek OMB or COFAR clarification of this matter.

Other changes

1. §200.68 Modified Total Direct Costs (MTDC)

Participant support costs now are excluded from the MTDC base. Under OMB Circular A-21, participant support costs are part of the MTDC. This change will require a change in how UA charges participant support costs in the financial system. Currently, we either use participant support costs object code 3250 to post expenditures or set up a sibling account to track participant support costs by specific object codes such as stipends and supplies, etc...

To allow the proper tracking of participant support costs and calculation of MTDC, SPS and FSO may need to create additional object codes for participant support costs. For example:
   - Participant support costs – stipend
   - Participant support costs – supplies
   - Participant support costs – travel
   - Participant support costs – others

SPS and FSO will work with the campus business leaders to implement this change.

2. §200.110 Effective/applicability date

The Uniform Guidance becomes effective on December 26, 2014. Related federal agency implementation guidelines are expected to be officially published in October or November of 2014. This leaves very little or no time for institutions to implement specific requirements prescribed by the various federal funding agencies. We will continue to monitor this situation and network with other IHEs to identify evolving implementation issues and optimal courses of action.

3. §200.112 Conflict of Interest

The Uniform Guidance requires all federal awarding agencies to establish conflict of interest policies for federal awards. All non-federal entities must disclose in writing any potential conflict of interest to the federal agency or pass-through entity in accordance with applicable federal awarding agency policy.

UA’s Conflict of Interest Policy is current. We are awaiting federal agency implementation guidelines, however, to see if our procedures need to be updated.
4. §200.201 Use of grant agreements (including fixed amount awards), cooperative agreements, and contracts

The new guidance allows agencies to issue fixed amount awards. The grantees must certify in writing at the end of the award that the project or activity was completed or the level of effort was expended. It is not clear what type of certification will meet this requirement. We will monitor federal agency implementation guidelines for clarifications and guidance.

5. §200.210 Information contained in a federal award

In section 200.210(a)(14), OMB has added a new data reporting element requiring the identification of whether an award is Research and Development (R&D). It is unclear whether the federal awarding agency or the recipient IHE is responsible for making the determination as to whether an award is classified as R&D. If the determination rests with the agency, then it is conceivable their classification might limit UA’s ability to re-categorize projects for F&A rate development purposes. FSO and SPS will seek a clarification from OMB or COFAR.

6. §200.306 Cost sharing or matching

This section indicates that voluntary committed cost sharing is not expected under federal research proposals. It further confirms that “only mandatory cost sharing or cost sharing specifically committed in the project budget must be included in the organized research base for computing the indirect cost rate or reflected in any allocation of indirect costs.”

Also, this section indicates that salary costs over the DHHS salary limitation, commonly referred to as the “National Institute of Health (NIH) salary cap” (about $2 million each year for UA) and cost overruns (about $0.5 million each year for UA) may not need to be added to the research base for the next round of indirect cost rate calculations. This will be beneficial to UA because not including these costs in the base may increase our indirect cost rates. The FSO and SPS will seek a clarification from OMB or COFAR.

7. §200.307 Program income

Per A-110 section 215.24(h), IHE licensing/royalty revenues were exempted from program income requirements. Unfortunately, the new guidance does not include this exemption. As a result, there is an inconsistency between the Uniform Guidance and the Bayh-Dole Act. COGR intends to seek a clarification from OMB and COFAR, preferably a correction in the language by OMB. Regardless, if OMB does not revise the language, COGR believes the applicable federal regulation (Bayh-Dole Act) may take precedence over the Uniform Guidance.

In the event language is not changed and Bayh-Dole does not provide relief, UA will need to start tracking license fees and royalty income during the life of awards, subject to the default (additive
program income method) requirements applicable to IHEs. Fortunately, this type of program income is rarely generated.

8. **§200.313** Equipment

§§200.313(a) and 200.313(d)(1) seemingly indicate that non-federal entities should add two new data elements into their property systems data: “percentage of federal participation in the project costs;” and “use of property.” These two data elements have not been clearly defined. COGR does not believe OMB’s intent was to increase institutional property recordkeeping burdens. Regardless, COGR intends to seek clarifications from OMB or COFAR.

9. **§200.332** Fixed amount subawards

With prior written approval from the funding agency, a pass-through entity may provide subawards based on fixed amounts up to the Simplified Acquisition Threshold, currently set at $150,000. The subrecipients are subject to the same certification requirements specified in §200.201(b)(3).

UA generally makes subawards to subrecipients using an agreement type that is consistent with the prime award. In the past, in a limited number of cases, UA has issued “fixed price” or “cost reimbursement plus fixed fee” subawards even though the agreement type of the prime awards were “cost reimbursement.” For these particular cases, the new guidance will require the UA to ask federal awarding agencies for approval prior to issuing any new amendments to subrecipients. If a written approval can’t be obtained, or if the award amount exceeds $150,000, ORCA will need to convert these subawards to cost reimbursement.

10. **§200.333** Retention requirements for records

The Uniform Guidance does not change the current record retention requirements. During the workgroup’s meeting with UA’s Records Management & Archives (RMA), Dick King (Manager) expressed a number of concerns, including the need for a comprehensive UA-wide research data management plan, access to research data after researchers leave UA, and the potential security issues in using cloud services.

A meeting on July 1, 2014 is scheduled to include people from various business areas and UA’s Information Security Officer to listen and address concerns brought up by RMA.

11. **§200.415** Required Certifications

Currently, OMB Circular A-21 requires that each financial report or invoice include a certification signed by an authorized UA official. The certification statement reads: "I certify that all expenditures reported (or payment requested) are for appropriate purposes and in accordance with the provisions of the application and award documents."
According to new guidance, the certification statement on each financial report or invoice must be signed by “an official who is authorized to legally bind the non-federal entity”. In addition, the certification language per §200.415(a) is much stronger in terms of consequences, stating: “By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812).”

Because of these changes, SPS and FSO should ask the Office of General Counsel (OGC) to review this topic and provide advice regarding certifications and signature authorities under the new guidance.

12. **§200.419** Cost accounting standards and disclosure statement

The new guidance retains OMB Circular A-21 requirements applicable to Cost Accounting Standards and Disclosure Statements (DS-2). FSO and SPS should prepare and submit an updated DS-2 by no later than June 30, 2015. This update is needed to reflect changes as a result of new enterprise systems, as well as changes driven by the new Uniform Guidance.

13. **§200.430** Compensation – personal services

Unlike OMB Circular A-21, the Uniform Guidance does not specify the types of payroll distribution systems that will meet federal standards. Instead, it addresses the importance of strong internal controls. According to OMB, the intention of this change is to provide more flexibility to grantees.

Although this section of the Uniform Guidance provides no examples of payroll distribution systems and methods of effort certification, §200.430(i)(1) states: “Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:

- Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
- Be incorporated into the official records of the non-Federal entity;
- Reasonably reflect the total activity for which the employee is compensated by the non-Federal entity, not exceeding 100% of compensated activities (for IHE, this per the IHE’s definition of IBS); [Note: ‘IBS’ is the acronym for ‘institutional base salary.’]
- Encompass both federally assisted and all other activities compensated by the non-Federal entity on an integrated basis, but may include the use of subsidiary records as defined in the non-Federal entity’s written policy;
• Comply with the established accounting policies and practices of the non-Federal entity;

• Support the distribution of the employee’s salary or wages among specific activities or cost objectives if the employee works on more than one Federal award; a Federal award and non-Federal award; an indirect cost activity and a direct cost activity; two or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity;

• Budget estimates (i.e., estimates determined before the services are performed) alone do not qualify as support for charges to Federal awards. “

UA’s current effort certification system already meets the documentation standards listed above. Consequently, the workgroup does not recommend making any policy or procedure changes at this time. Based on information obtained via conferences and webcast participation, our approach is similar to other institutions that already have effort certification systems in place.

14. §200.431 Compensation – fringe benefits

§§200.431(j)(1) and 200.431(j)(3) contain language that may be problematic when developing updated fringe benefits rates.

§200.431(j)(1) states that “… fringe benefits in the form of tuition or tuition remission for individual employees are allowable.” §200.431(j)(3) states that “IHEs may offer employees tuition waivers or tuition reductions for undergraduate education under IRC Section 117(d) …” Taken together, there is an implication UA may have to exclude from future ERE pools and rates those Qualified Tuition Reductions (QTRs) applicable to graduate-level classes taken by benefits-eligible employees. A key determining factor in this matter may be whether OMB views the terms “tuition remission” and “tuition waivers/reductions” as interchangeable.

FSO and SPS will seek OMB or COFAR clarification of these matters.

15. §200.468 Specialized service facilities

This section of the Uniform Guidance requires that IHEs operate their specialized facilities (such as animal care facilities) on a break-even, cost-only basis. It also requires that charges to awards be based on actual usage of the services and rates that do not discriminate between activities under federal awards and other activities of the grantee institution. These requirements are consistent with current OMB Circular A-21 standards.

When charging federal funds, UA’s service center practices comply with the current and future standards. In cases where service centers do not provide services to federal funds, however, there is no requirement to establish cost-based rates. While these service centers are prohibited from charging federal funds, they can use non-cost based rates when charging non-federal sources (including non-federal sponsored awards). OSVPR and OSVPBA guidance is needed as to whether UA should continue this inconsistent cost accounting practice.
Finally, FSO will be completely updating/revising UA’s service center policies and procedures according to DHHS requirements.

16. §200.474 Travel costs

Unlike OMB Circular A-21, this section of the Uniform Guidance will allow UA to direct charge federal awards for costs of temporary dependent care during business travel. However, if UA chooses to do so, we must apply the practice consistently across all institutional fund sources. While UA supports this family friendly policy, the potential financial impacts are unknown at this time. Direction in this matter is needed from HR, OSVPR, and OSVPBA.

The Uniform Guidance does not specifically mention Fly America Act requirements. We anticipate that federal agencies will address this in their upcoming implementation guidelines. SPS and FSO are in the process of strengthening travel policies, procedures, and training.

17. Appendix III, section B.4, Operation and Maintenance Expenses

Utility cost adjustment (Appendix III, B.4.c.): It’s still unclear as to whether the calculation for receiving the utility cost adjustment (not to exceed 1.3%) will be based on (i) macro-level institutional utility costs and space data, or (ii) building-level utility costs (based on metered data) and space data. If the former, then, UA could lose some portion of the 1.3% UCA we currently receive. If the latter, however, then, UA should be able to justify receiving most if not all of the full 1.3% UCA. The outcome will dictate whether we can/should continue using Attain for purposes of performing a Utility Cost Study to ascertain utility costs by building (pursuant to metered data). FSO will continue to monitor this situation and provide executive management with relevant updates.

18. Other discussion points

- Institutional base salary (IBS): One question raised during the workgroup meeting was whether the UA and University of Arizona Health Network (UAHN) should consider pursuing the creation of separate positions within our HR and payroll systems to accommodate clinical compensation.

This suggestion assumes that:

(i) In the real economic world, clinical (MD) activities are (or may be) valued more highly than academic/research duties;

(ii) Compensation for clinical activities pertains to UAHN, which is an independent organization;

(iii) Such compensation inflates an individual’s IBS, thereby creating NIH salary cap and cost sharing issues that might otherwise have been minimized (or entirely avoided) by UA.
The workgroup has no recommendation at this point because the benefit of doing so needs to be analyzed in depth to avoid negatively impacting UAHN or the College of Medicine. Input on this matter is needed from HR, OSVPR, and OSVPBA.

- Per section Appendix V, section G.2, states, local governments, and Indian Tribes are permitted to retain 60-day working reserves. Unfortunately, Appendix III (applicable to IHEs), does not contain a similar provision for service/recharge centers. We may be able to make the case, however, that a 60-day operating reserve represents a reasonable contingency allowance under §200.433(b). FSO and SPS should consider seeking clarification from OMB or COFAR.

**Next Steps**

At this point, UA and IHE community in general are awaiting further clarifications from OMB and COFAR. We are also awaiting release of federal funding agency implementation guidelines. Paraphrasing one of the speakers at the recent COGR meeting, all institutions are in a “strategic waiting period.” Many of the actions planned or recommended in this report are contingent upon OMB/COFAR clarifications and the issuance of guidelines by federal funding agencies.

As a practical matter, the short implementation time frame provided by OMB gives us very little time to develop plans and prepare for the December 26, 2014 implementation deadline. Nevertheless, the workgroup will continue monitoring developments nationally and formulate plans and possible courses of action. In this regard, if UA is unable to implement any part of the Uniform Guidance on time, FSO and/or SPS will need to obtain a written approval for extension from DHHS.

In addition to developing plans and courses of action, in order to maximize our chances for a successful implementation, SPS, ORCA, and FSO will need to continue working on the following in the next 12 to 24 months:

1. Communicate the implementation plans and actions to campus via training and information sessions, listservs, and meetings with key stakeholders.

As of June 25, 2014, the following actions have already been completed, are in progress, or will be started in the near future:

- Campus research community was informed via RAMTALK listserv and training workshops about the Uniform Guidance and forewarned that some policies/procedures may need to be changed.
- Shorter deadlines to complete financial reports and effort reports were proposed to the campus in order to comply with the 90-day closeout requirements. Three information sessions were conducted in June 2014. More training workshops will be scheduled in fall.
- SPS Pre-Award will soon provide campus with guidance on how to budget participant support costs and how to budget and justify subrecipient monitoring costs, computing device purchases, administrative salaries, and other administrative costs.
2. Continue to monitor OMB/COFAR clarifications and the funding agency implementation guidelines.

3. Continue to evaluate and recommend necessary changes including system changes to research and financial systems. If system changes are not possible in the short term, we will need to consider interim alternative methods.

4. Communicate regularly with OSVPR and OSVPBA, seeking advice and direction regarding implementation plans and recommended actions.

5. Convene the Uniform Guidance Workgroup periodically to discuss recent developments and information from OMB/COFAR, continue developing action plans actions, and continue communicating with campus.

6. Develop a matrix that identifies existing controls and policies/procedures that enable UA to meet specific Uniform Guidance requirements.

7. Update the new Research Gateway website to ensure the language used is consistent with the Uniform Guidance.