200.320 Procurement, does section F. "noncompetitive" apply only to procurements over $150,000?
No. Sole source (if criteria are met) can be applied to any procurement

For pre UG awards that received incremental funding post UG but the standard provisions or UG was not flowed through. What has other peer organizations done - request for the modification to include the UG? This is a gray/confusing area that many organizations are dealing with until the old grants cycle through. The Federal agency making the incremental funding should directly state if the new action is pre-UG or UG.

Has this been a successful approach?
Even with directly approaching the agency, you may not get a clear answer so it is not successful in all cases. That leaves the organization to document the actions it took and the conclusions reached as to which standards to use. As stated on the webcast, the default assumption is to view NEW incremental funds as UG (if awarded on or after 12/26/14)

For federal awards that include a multi-year performance period, are recipients required to have a UG audit for later years of the performance period even if the threshold for expenditures was only met in one or more of the earlier years?
For Subpart F, the period of the award is not relevant. If the organization has $750,000 or more in Federal expenditures for a year ended 12/31/15 (for calendar year-ends) or a year ending in 2016 (for fiscal year ends), the auditor will use Subpart F of UG to perform the audit.

What's the best way to find out if a Grant is Federal, State, County, etc. if not explained in the Grant Agreement?
Contact the entity that made the award to your organization.

Does the SEFA need to be provided if your organization has a budget less than $750K?
No. If you know the total federal expenditures for the year will be less than $750K, then the organization does not need a Subpart F audit and thus the organization need not prepare a full SEFA.

Is a SEFA required each year only if we expect to (or know for certain) we will be audited? Or regardless?
See my response to #4 (only prepare if you meet the threshold for UG, Subpart F, audit)

Is the Program Title a required field on SEFA?
Yes.

Are we required to identify on the SEFA those agreements subject to UG?
On the final SEFA no. But on the draft SEFA (or list of awards) presented to the auditors, the organization should indicate which awards fall under UG and which are pre-UG
What goes in the other identifying number column of the SEFA?
Typically the assigned grant number for each separate award

Is there a requirement to identify on the SEFA that amounts passed through to sub-recipients?
Yes – the SEFA can have a column for amounts provided to subrecipients or include this information in a note to the SEFA

Does the Federal Program Title need to be on the SEFA or is the CFDA number sufficient?
The final version that is published will have the program title so the organization preparing the SEFA should list it out. Otherwise, the auditor can assist in the drafting process.

So the SEFA document does not need to include a cumulative column of expenditures?
Correct – that is not a required element of the SEFA but organizations can elect to include it

We have over 200 grants and group them by CFDA # so we don't have to list them all. Will we now have to list all 200 grants by CFDA # and other identifying #?
The typical format is to show the program name and CFDA number and then reflect each grant/award with grant number and expenditure number under it.

If the award was amended in the middle of the fiscal year to incorporate the CFR200, should CIFA list CFR200 or 226 as the governing regulations?
The original action (and related dollars) was before 12/26/14, that piece should be viewed as pre-UG. Amendments/funding made after (especially with UG references being cited) would seem to be UG. You would probably want to confirm all of this with the agency.

Can sub-grants be issued under Fixed Amount Awards?
Yes – see 2 CFR 200 (200.45 and 200.332). Special rules/considerations apply.

We have over 600 agencies that receive federal commodities (food). How detailed do we have to be in the footnote (i.e. top 5 or over $xxx, etc.)?
You could probably aggregate at the CFDA level in your note.

So the threshold is based on individual CFDA numbers and not the total amount of federal funding that is awarded during a fiscal year?
No. Threshold for audit is based on aggregate Federal awards. CFDA numbers are used to assign those awards into programs.

Sample wording for using the de minimus % when including in the footnotes?
I have not seen this yet in practice.

Are there other CFDA clusters besides the super clusters of R&D and Student Financial Assistance?
If so, how can we find out what they are?
Yes, there are. Please refer to Part 5 of the Compliance Supplement
What is meant about loans and loan guarantees? What about revolving fund program income which is not reported on single audit? How would they be presented?

The reference about loans/loan guaranties is in reference to the Type A threshold. In some cases, an organization has a vast amount (in terms of dollars) of loans or loan guaranties on the SEFA and it skews the Type A threshold upward. Under certain circumstances, the auditor will ignore these amounts for coming up with the Type A amount. As for revolving loan programs, the organization would seek guidance in the UG as to what qualifies as an award to be placed on the SEFA or not.

If you don’t submit your A-133 audit until after the 30 day deadline, are you automatically a high risk auditee or is this part of an auditor’s judgement?

If you are late (30 day rule or 9 month rule – unless the data collection form system is down and blanket extensions are given), then you are precluded from being a low-risk auditee for the next two audit cycles. Auditor judgement does not come into play (objective test)

Back on Type B programs, can you explain the risk assessment for Type B? For example, we had one major program for years, and his year the auditors told us that the super circular says they needed to evaluate more Type B programs as high risk.

Without all the facts and circumstances, this comment is hard to respond to. Generally speaking, the new guidance should call for less Type B testing over the old method. Unless your major program from past years had recurring findings or comprised the vast majority of your Federal funding, I would have expected a rotation of major programs even under the old rules.

Are samples of audit programs attached to/ provided with the Compliance Supplement document?

Yes – for programs included in the Compliance Supplement (or R&D and SFA Clusters), there are sample programs in Part 4 and Part 5 of the Compliance Supplement.

What if you have NSF or NIH awards that are education grants, are they also assumed to be R&D?

The presumption is that all awards from these agencies fall under the R&D cluster regardless of nature.

How should grantees address?

Contact the contracting officer for their opinion and if they state you can consider any as non-R&D, please retain documentation for your records

What's the possibility to get a bigger threshold next year?

Don’t hold your breath

What happens if you still have awards that are pre UG that never got the UG flowed down and also new awards with UG....What procurement methods should you follow in the field?

The old (pre-UG) awards still fall under OMB Circular A-110. It is only the UG awards that are subject to the new procurement rules once they become effective

We are currently in the pre-award stage in a potential federal grant under which we would be a sub-recipient and a vendor for sole source fees. Will this be possible?

Not sure I understand the question but under UG, you are either a contractor or an award recipient/subrecipient. I don’t think you can be both (unless a separate sub-grant and a contract are issued under the same grant).
I understand that the commenting period closed quite a while ago. Do you know of any avenue in which we can submit feedback on procurement, similar to feedback submitted by COGR or AIRI? I would recommend that you reach out to either of these organizations and see how you can add your voice to the discussion.

Under the micro threshold - price should still be reasonable - how do u prove this without actually documenting the online catalogs, past invoices or actual quotations? Use the “prudent man” or “smell test” criteria. If you are buying a pack of pens for an award, you would not expect to pay $100 for them, etc.

If only Salaries are Federal Expenditures, must we still follow all procurement standards? The procurement standards only apply to acquisition of goods and services from contractors, so I would say “No” to your question if only salaries are charged. However, salaries are subject to reasonableness so conducting salary surveys or otherwise documenting what salaries are based on is prudent approach.

For a small back office are there specific internal controls that are hold in higher regard than others? This is certainly a challenge whether you are administering federal awards or just the “regular” stuff. A federal agency is likely to say that all controls are important that support the objective of compliance. If I had to prioritize, I would say controls that prevent fraud and abuse are most critical, followed by controls to prevent questioned costs, and then general non-compliance. For a small environment, your ability to initiate “preventative” controls may be limited so you should compensate with back-end “detective” controls and seek help from other departments or board level as necessary.

Are there any easier rules for foreign activity grants? We have real problems with receipts and procurement bids? Usually quite the opposite as these grants carry more risk. But if for example USAID is the funding agency, you may want to look into ADS Chapter 303 and specifically at standards applicable to foreign recipients.

Procurement: Need to determine how to approach procuring airline flights? Given internet sites for finding flights, this may be an easier area for documenting reasonableness of your selection. The challenge is keeping the search results as part of your procurement process.