

# Uniform Guidance Year Two of the Audit Requirements – Now What? CACUBO



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# Organization of the Super-Circular, 2 CFR Part 200 Uniform Guidance

## Subpart A

- Acronyms & Definitions

## Subpart B

- General Provisions (Section 200.1xx)

## Subpart C

- Pre-Award Requirements (Section 200.2xx)

## Subpart D

- Post Award Requirements (Section 200.3xx)

## Subpart E

- Cost Principles (Section 200.4xx)

## Subpart F

- Audit Requirements Section (200.5xx)

# What about “Must” and “Should”

- Not in Subpart A as definitions, but used throughout
  - **Must** - indicates requirements
  - **Should** – indicates best practices or recommended approaches that the COFAR wanted non-Federal entities to be aware of, but not necessarily required to comply with (COFAR FAQs III-5)
- Different from AICPA definitions in Audit / Ethics codifications
  - **Must** – unconditional requirement where relevant
  - **Should** – presumptively mandatory, except in rare circumstances (AU-C 200.25) (ET 1.310)



# Some Definitions to Know

- **Oversight Agency vs. Cognizant Agency**
  - Oversight agency for audit is the federal awarding agency that provides the most funding to a non-federal entity *not assigned a cognizant agency for audit*. With no direct funding, federal agency with the most pass-through funding
  - Cognizant agency for audit (or indirect costs) is the federal agency designated to carry out responsibilities for oversight / review
- **Pass-through Entity (PTE)** –when a non-federal entity provides a subaward to a subrecipient to carry out a federal grant
- **Subaward** – grant provided by a PTE to a subrecipient – not a contract payment
- **Subrecipient** – see later!

# Single Audits – Effective Date of UG

- Why are we still talking about effective date?
  - Continued confusion and lots of questions!
- Common questions
  - What date dictates when the auditor uses the Uniform Guidance audit requirements?
  - How does the auditee determine the appropriate cost principles and administrative requirements to follow and why does it matter to the auditor?
  - When I test federal awards subject to pre-Uniform Guidance rules do I need to modify my audit report to refer to OMB Circular A-133? (The answer to this question is No!)
- Applicability of UG audit requirements based on the entity's fiscal year beginning date (and not individual federal award dates)



# Who Follows What Rule???

## Auditees

### Old awards:

Old OMB cost principles and administrative requirements

(e.g., OMB Circulars A-87, A-110, A-122, etc.)

### New awards and incremental funding:

Subpart D and E of the Uniform Guidance

### Certain sections of Subpart F

(e.g., §200.508 through .512)

## Auditors

### For testing compliance:

Auditors audit against the criteria that the auditee is required to follow

### For performing the audit:

Subpart F of the Uniform Guidance

There is no circumstance where the auditor would perform the audit under both OMB Circular A-133 AND the UG audit requirements.

# Single Audits – Agency Differences

- Agencies had to adopt the UG in own regulations where some were permitted to diverge from UG
- Need to understand whether agency differences will affect major program work
- Auditee needs to determine federal agency differences first since it relates to their compliance
- After determining major programs to test, auditors should determine whether any agency differences will affect audit procedures
  - Make reasonable effort and document
  - Access [GAQC “Agency Difference” nonauthoritative tool](#) which is GAQC best effort to identify where agencies have codified their UG implementation and any changes proposed/made since initial adoption of the UG
  - Biggest is HHS

# What is Program Income? – 200.307

- Program income is ancillary but related to federal program (e.g.: rent on a federally funded building)
  - Taxes and similar are not program income
  - Sales of property are not program income but have special provisions
- When program income is received, use is dictated in award
  - Deducted from allowable costs
  - Adds to allowable costs with approval
  - Can be used as cost sharing if approved





# Methods of procurement

- A prescriptive list of 5 procurement methods is provided
  - Micro-purchases, small purchase procedures, sealed bids, competitive, sole source
- A “micro-purchase” category is introduced, which appears to be the threshold (up to \$3,000) (\$2,000 for Wage Rate Determination [Old Davis Bacon]) for which competition would not be required
- By default, is implied that purchases > \$3K would require competition
- Sole source justification definition is updated
- For Recipients - This new guidance will need to be reviewed by Purchasing and Disbursements for alignment of guidance vs. policy / law
- Likely Scenario- Follow State Law / Regulation First as it is likely more stringent

## Required Certifications – 200.415

- Annual and final fiscal reports or vouchers requesting payment must include a certification signed by an official who can **legally bind** the grantee
- More strongly worded certification language that introduces **potential penalties** under the false claims act, for fraudulent information for omission of material facts



# What About Compensation and Executive Compensation? - 200.430

- Documentation
  - Must accurately reflect work performed – musts:
    - Supported by system of internal controls that provide reasonable assurance of proper charges, allocation, allowable costs
    - In official books and records
    - Reflect activity of employee - can't be more than 100% of time (federal + nonfederal allocation)
    - Consistently applied based on policies / practices
    - Supported by indirect cost rate / cost allocation plan (if applicable)



# What About Compensation and Executive Compensation?

- Documentation
    - Budget estimates *may* be used for interim reporting provided that
      - System gives reasonable approximations of work performed
      - Significant changes (budget : actual) are entered into the system as soon as known (Short term fluctuations of one or two months is OK as long as reasonable over longer term)
      - Adjustments made to actual reflect accurate, allowable and properly allocated costs
    - Special provisions for higher education
- As long as standards of documentation met, no additional reporting necessary unless required by federal award
- Salaries and wages used in cost sharing of federal awards must be in same manner as those claimed as allowable costs



# What About Compensation and Executive Compensation?

- Alternative Systems / Documentation may include
  - Random moment sampling
  - Time studies
  - Case counts
  - TANF / SNAP / Medicaid must include
    - All salaries wages
    - Time period
    - Statistically valid sample
    - Allocations of administrative / overhead acceptable
  - Others may be acceptable as long as federal agency concludes it is not unfairly burdened
  - Cognizant agencies may approve based on outcomes / milestones
- If all else fails – personnel activity reports (PARs) may still be required by federal agency



# Personnel Activity Reports (PARs)

NAME: \_\_\_\_\_

## PERSONNEL ACTIVITY REPORT

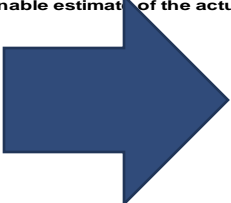
POSITION: \_\_\_\_\_

PAY PERIOD ENDED: \_\_\_\_\_

PROGRAM		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	TOTAL
ACTIVITY		16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31
Gen & Admin	Holiday																
Gen & Admin	Leave - Vacation																
Gen & Admin	Leave - Personal/Sick																
Gen & Admin	Leave - Bereavement																
Gen & Admin	Training/Development																
Gen & Admin	Administration																
TANF	Case Management																
TANF	Legal Advocacy																
TANF	Social Services																
TANF	Crisis Intervention																
DVTF/FVPSA	Information & Referral																
DVTF/FVPSA	Counseling																
DVTF/FVPSA	Case Management																
DVTF/FVPSA	Emergency Shelter																
DVTF/FVPSA	24-hour Hotline																
DVTF/FVPSA	Safety Plan Training																
DVTF/FVPSA	Community Education																
VAWA/STOP	Staff/Profess. Training																
VAWA/STOP	Community Outreach																
VAWA/STOP	Counseling																
Sexual Violence	Counseling																
Mental Health	Counseling																
Other	Thrift Store																
Other	Fund Raising																
<b>TOTAL</b>																	

**EXAMPLE**

This report reflects a reasonable estimate of the actual after-the-fact activities performed during the period covered by this report.



EMPLOYEE SIGNATURE: _____	DATE: _____
SUPERVISOR SIGNATURE: _____	DATE: _____



# Fringe Benefits – 200.431

- Family related leave is allowable
- Change in accounting for unused leave? Impacts on Fringe rates?
- Severance Pay is clarified and introduces categorizations of normal severance pay and; mass or excessive severance pay.
- Cash or *Accrual* accounting is allowable as long as it is consistently followed
  - *Accrual basis* aligned with GAAP throughout section
  - Allowable leave is the **lesser of amounts** accrued or funded



# Conference Costs – 200.432

- Requires conference hosts to exercise discretion and judgment to ensure that conference costs are appropriate, necessary and managed in a way that minimizes cost to the federal award
- ‘As needed, the costs of identifying, but not providing, locally available dependent-care resources are allowable’
- **HHS** allows exceptions for programs including Indian tribes, children, and the elderly



# Entertainment Costs – 200.438

- Entertainment costs (includes amusement, diversion and social activities) are allowable if:
  - Have a programmatic purpose and
  - Are authorized either in the approved budget or with prior written approval from federal agency



# Fundraising and Investment Management Costs

## – 200.442

- Fundraising costs for meeting federal program objectives are allowable with prior written approval
- Investment counsel and staff costs are allowable when associated with investments covering pension, self insurance or other funds which include federal participation

# Lobbying – 200.450

- Improper influence on an executive branch employee in the federal government – what do you think?
- Includes
  - Attempts to influence elections
  - Paying politically related expenses
  - Liaison activities
- Technical information sessions allowable
- Nonpartisan studies, research allowable
- Anything similar may have to be cleared by federal agency beforehand



# Best Practices In Determining Allowable Costs

- Remember the basics:
  - When an unallowable cost is incurred, related unallowable costs may also be incurred
    - Unallowable compensation may also have unallowable fringe benefits (directly associated costs)
  - Allowable Costs may have been preapproved by HHS even though they may seem unallowable
  - Unallowable costs may result in improper payments, including
    - Payments that should not have been made or for incorrect amounts (over / under payments)
    - May not include discounts that have been received
    - May be in duplicate
    - May be made to an ineligible party or service
    - May be made for goods / services not received



# Best Practices In Determining Allowable Costs

- Remember the basics:
  - Costs should be reasonable and necessary
  - Costs conform to limitations in Subpart E
  - Costs are consistent whether federally or non-federally funded
  - Costs are only charged once to a program (can't do same cost to multiple programs)
  - Costs cannot be used for cost-sharing or matching
  - Costs must be adequately documented



## SubPart F - Auditee Responsibilities – 200.508

- Procure or otherwise arrange for the audit (200.509)
- Prepare appropriate financial statements, including the SEFA (200.510)
- Promptly follow up and take corrective action on audit findings including:
  - Prepare summary schedule of prior audit findings and
  - Corrective action plan
- Provide the auditor with access to personnel, accounts, books, records, supporting documentation and any other information required for the audit



# Key Sections – Subpart F

## Audit Section Focuses on Risk

- Moves toward a risk-based approach
- Greater transparency of audit results (*i.e.- single audit reports made available to the public online*)
- Increased agency use of the single audit process by agencies
- Subrecipient monitoring
  - Federal award information, including data elements required by DATA / previously required by FFATA must transfer to subrecipient
  - Seems to be more stringent
    - Follow up on all deficiencies pertaining to federal awards must be done timely
    - Potentially more risk assessment burden (alluded to in Subpart D)



# When Are Federal Awards Expended? – 200.502

Federal Awards	Basis
Grants, cost reimbursement contracts, compacts with Indian tribes, cooperative agreements under the Federal Acquisition Regulations (FAR) , and direct appropriations	When expenditure / expense transactions occur
Pass-through amounts to subrecipients	When disbursement is made
Loan and Loan Guarantees	When loan proceeds are used
Donated property	When received
Food commodities	When distributed or consumed
Interest subsidies	When disbursed entitling the entity to the subsidy
Insurance	When in force
Endowments	When restricted amounts are held
Program income	When received or used

FAQ 502.1 allows accrual, modified accrual or cash basis in valuing awards



# Valuing Non-cash Awards – 200.502

Type	Basis
Loan / Loan Guarantees / interest subsidies	Value of new loans received during period + beginning balances where continuing compliance imposed + interest subsidy, cash or administrative cost allowance received
Loans at institutions of higher education	Same as loan / loan guarantees except for student loans where the institution DOES NOT make the loan. When that occurs, only the value of the loan made in the period
Insurance	Fair value of insurance contract at time of receipt or federal agency assessed value
Endowments	Cumulative balance of federal awards restricted
Free rent	Similar to insurance. Must be part of award to carry out federal program
Food commodities / donated property	Same as insurance and free rent

FAQ 502.1 allows accrual, modified accrual or cash basis in valuing awards

# Single Audits – Compliance Testing

- Challenges with testing compliance due to effective date implementation of the UG cost principles and administrative requirements
  - Some older awards tested using “old” rules as criteria and newer awards tested using the Uniform Guidance rules as criteria
  - Use of Parts 3.1 and 3.2 of the *Compliance Supplement*
- **CAUTION!** Certain compliance areas more difficult for both auditees and auditors
  - Procurement- two year delay – 12/31/17 or 6/30/18
  - Subrecipient Monitoring
  - Indirect Costs
  - Compensation – Personal Services



# Single Audits – Internal Control Testing

- Under the UG, auditors must:
  - Perform procedures to obtain an understanding of internal control over federal programs sufficient to plan the audit to support a low assessed level of control risk of noncompliance for major programs.
  - Plan testing of internal control over the relevant compliance requirements for each major program
  - Perform testing of internal control as planned
  - Report on internal control over compliance



# Best Practice Tips: Internal Control over Compliance

- Testing compliance gives indirect evidence on controls, but cannot serve as the basis for assessing controls as operating effectively
- 2-step testing process
  1. Controls are designed effectively and placed into operation
  2. Key controls are operating effectively (low control risk)
- Important to identify and document the key controls to be tested
- Remember to consider Information Technology (IT) controls when evaluating design and when testing for operating effectiveness



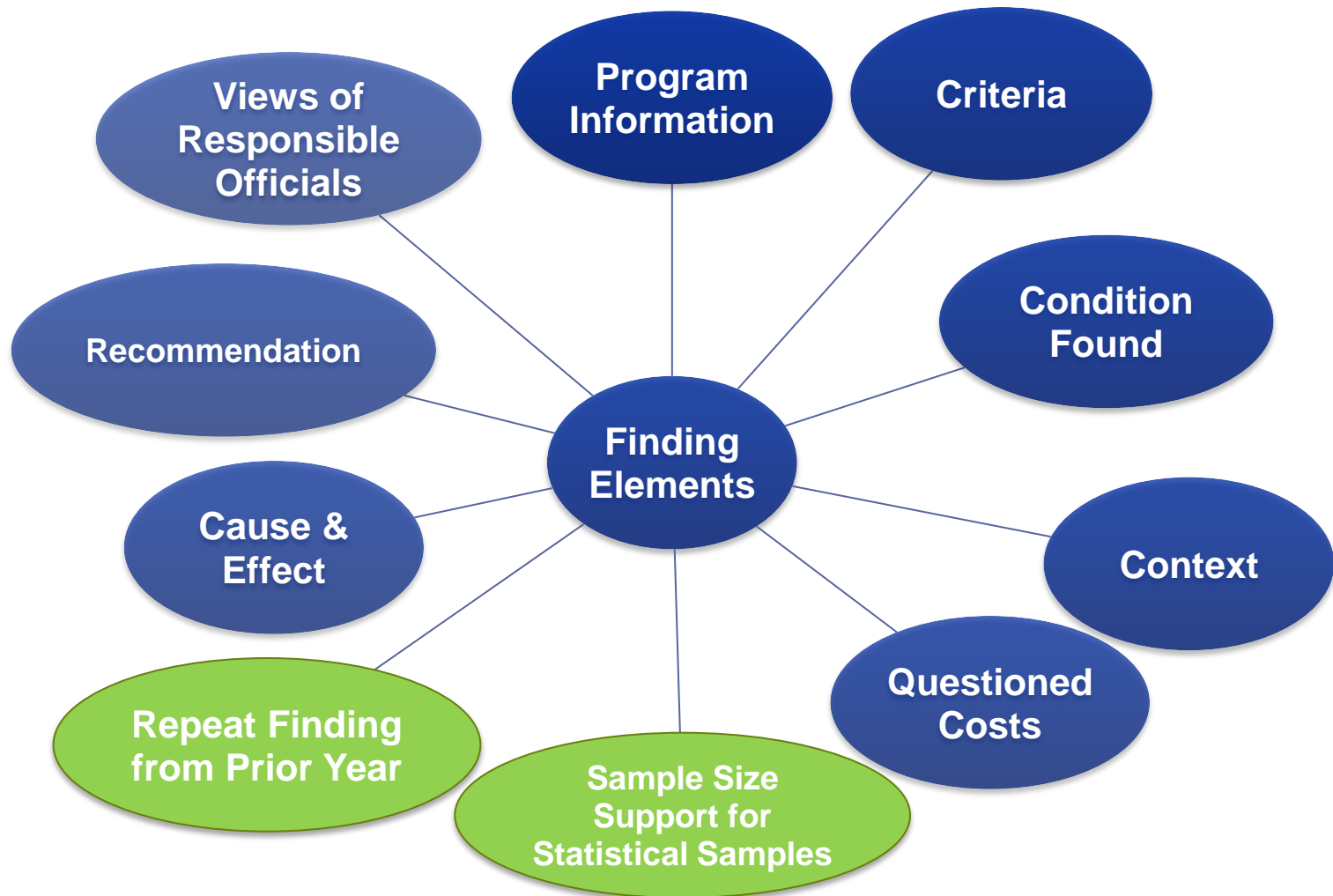
# Why are Internal Controls Important? – 200.303

- The **non-federal 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.
  - Also take prompt action to remediate noncompliance
  - Take reasonable measures to protect PII / other sensitive data
- **These internal controls should be in compliance with**
  - **Guidance in** “Standards for Internal Control in the Federal Government” [**Green Book**] issued by the Comptroller General of the United States and
  - “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (**COSO**).
  - Detailed in Part 6 of *Compliance Supplement*
- COFAR FAQ 303-1, 2, and 3 clarifies that **should** indicates a “best practice” and is not a presumptively mandatory requirement.

# Audit Finding Structure - 200.516

- Schedule of Findings and Questioned Costs includes:
  - Significant deficiencies and material weaknesses in internal control over major programs – instances of abuse in major programs (from *Compliance Supplement*)
  - Material noncompliance with the provisions of federal statutes, regulations, or the terms and conditions of federal awards related to a major program
  - *Known* questioned costs >\$25,000 for a compliance requirement for a major program – also for non-major programs if found
  - Circumstances why opinion is other than unmodified
  - Known or likely fraud
  - Instances where schedule of prior audit findings misrepresents status

# Finding Elements – carried also to Data Collection Form -200.516





# What Happens with Audit Findings – 200.511

Auditee is responsible for

- Corrective Action Plan (CAP)
  - To be prepared by the auditee
  - Include yellow book and uniform guidance
- Include
  - Name(s) of the contact person(s) responsible
  - Corrective action planned
  - Anticipated completion date





# What Happens with Audit Findings – 200.511

Auditee is responsible for

- Summary schedule of prior audit findings
  - Include yellow book and uniform guidance
  - Include
    - Reference number
    - Findings
    - Status
      - Corrected
      - Partially corrected
      - Not corrected
        - Reasons for recurrence and planned corrective plan, and any partial corrective action taken



# How to be a Low-Risk Auditee – 200.520

- Must meet **all** of the following for **each of the two preceding years**:
  - Annual single audits, including timely filing with federal audit clearinghouse
  - Unmodified opinions on financial statements in accordance with GAAP or basis of accounting **allowed under state law**
  - Unmodified opinion on the SEFA (in relation to..)
  - No material weaknesses in internal controls over financial reporting
  - No auditor reporting of going concern
  - For Type A programs no
    - Material weaknesses
    - Modified opinions
    - Known or likely questioned costs  $>5\%$  of expenditures



# What Happens When Findings Submitted – 200.521 - Management Decisions Needed

- Outcome is federal agency or PTE management decision
  - Will explain if finding is sustained (to be enforced)
  - Reasons for decision
  - Expected auditee action to repay disallowed costs
  - Make financial adjustments
  - Take action
  - If no corrective action taken – federal agency will establish timetable
- Could be request for additional documentation
- Could describe any appeal process
- Federal agency or PTE may issue similar on GAGAS findings



# What Happens When Findings Submitted – 200.521 - Management Decisions Needed

- If more than one federal agency – cognizant agency makes decision
- PTE's will make similar decisions for subrecipients
- Federal agencies must decide within 6 months of submitting of report
- Auditee must proceed with corrective action plan as quickly as possible
- Audit finding numbers will be referenced



**What's in the 2017 OMB  
*Compliance Supplement?***



# The OMB Compliance Supplement

- Has a force of law as it contains rules / provisions related to federal awards – Part of OMB Administrative Law
  - Identifies existing important compliance requirements that Federal agencies expect to be considered as part of audit
    - Compiles as many laws / regulations as possible in one place
    - Federal agencies are required to update it annually through OMB
      - Parts 4 and 5 include stand-alone sections for specific programs or ‘clusters’ containing program objectives, procedures and compliance
    - Provides roadmap for audit and other pertinent information



# Contents of *Compliance Supplement*

- Part 2 – Matrix of Compliance Requirements
  - Identifies Federal Programs and compliance requirements applicable for each programs by CFDA number
- Part 3 (2 subparts) – Compliance Requirements (3.1 is for A-133 and 3.2 for Uniform Guidance)
  - Lists 12 types of compliance requirements as applicable by federal agency, program and cluster
  - Lists suggested audit procedures and special tests and provisions
- Part 4 – Agency Program Requirements
  - Discusses program objectives, procedures, compliance requirements specific to the programs
- Part 5 – Clusters of Programs
  - Closely related programs that are tested together to minimize redundant testing – (Medicaid is among the biggest)
- Part 6 – Internal Controls
- Part 7 – Audit Guidance for programs not listed (the old Common Rule)
- 9 Appendices



# **The roles and responsibilities of Pass-Through-Entities (PTEs)**







# Sub-recipient vs. Contractor - 200.351 / Fixed Amount Subawards - 353

- Governments can be Prime Recipients or Sub-Recipients or Contractors
- Primes are responsible for sub-recipients as
  - Prime recipients determine who is eligible to receive federal grant
  - Primes have performance measured by the federal agency – therefore the sub also will have performance measures
  - Primes have responsibility for program decision-making
  - Primes have to adhere to federal grant conditions
  - Primes have to carry out purpose of grants



# Sub-recipient vs. Contractor - 200.351 – Key Focus Area of Operations

- Contractors
  - Provides goods and services as part of normal business operations
  - Similar goods and services provided to many purchasers
  - Normally operates in competition with others
  - Provides goods / services ancillary to federal operations
  - Not subject to compliance requirements as a result of the agreement, but may have other requirements
- Judgment is needed on sub-recipient vs. contractor
- Pass-throughs to sub-recipients may be in fixed amount awards



# 200.331 / 200.351 Sub-recipient vs. Contractor Determinations

Subrecipient	Contractor
Creates the federal assistance relationship	Obtains goods / services for the non-federal entity and creates a <i>procurement</i> relationship
Determines who is eligible to receive what federal assistance	Provides goods / services within normal business operations
Has performance measured in relation to whether objectives of federal program were met	Provides similar goods / services to many purchasers
Has responsibility for programmatic decision-making	Normally operates in a competitive environment
Must comply with program requirements specified in the federal awards	Provides goods / services ancillary to federal program
Uses federal funds to carry out program for public purpose specific in award / statute etc.	Not subject to compliance requirements as a result of the agreement, but may have other requirements related to local law



# Requirements for PTEs to be Tested

- PTE's must ensure that every subaward is clearly identified to the subrecipient as a subaward
  - Also must provide certain subaward information at the time of the subaward and if any of these data elements change, include the changes in subsequent subaward modification
  - Evaluate each subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring, based on provided criteria



## Requirements for PTEs

- Consider imposing specific subaward conditions upon a subrecipient, if appropriate
  - Based on risk or prior history of failure to comply
  - Example conditions that may be added (see section 200.207)
- Monitor activities of the subrecipient
- Other potential PTE monitoring tools depending on risk
- Consider whether the results of subrecipient audits, on-site reviews, or other monitoring activity indicate conditions that necessitate adjustment to the PTEs own records
- Consider taking enforcement action against noncompliant subrecipients (see section 200.338)



# Subaward Requirements – for your reference

- Federal Award Identification
  - Subrecipient name and DUNS number
  - Federal award identification number (FAIN) and award date
  - Subaward period of performance – start and end date
  - Amount of federal funds obligated by the action
  - Total amount of federal funds obligated to the subrecipient
  - Total amount of the federal award
  - Federal award project description
  - Name of the federal awarding agency, PTE, and contact information for awarding official
  - CFDA number and name; must identify the dollar amount made available under each CFDA number at time of disbursement
  - Whether the award is R&D
  - Indirect cost rate for the federal award, including if de minimis rate is charged



## Required Subrecipient Monitoring Activities

- Review financial and programmatic reports
- Follow-up and ensure that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the federal award through audits, on-site reviews, and other means
- Issue management decisions for audit findings pertaining to the federal award provided to the subrecipient - must be made within 6 months of acceptance of the audit report by the FAC



## Other Potential PTE Monitoring Tools Depending on Risk

- 200.351 / 200.352 identifies the following tools that may be useful for the PTE to ensure proper accountability and compliance with program requirements and achievement of performance goals
  - Providing training and technical assistance
  - Performing on-site reviews of program operations
  - Arranging for agreed-upon procedures (AUP) engagements that meet certain requirements
  - Verifying that every subrecipient is audited as required by Subpart F





# AUP Engagements may be performed by PTEs

- PTE may charge federal awards for the cost of agreed-upon procedures engagements to monitor subrecipients who are exempted from the requirements of Subpart F. The cost is only allowable if the AUP engagement is:
  - Conducted in accordance with the attestation standards in *Government Auditing Standards*
  - Paid for and arranged by the PTE
  - Limited in scope to one or more of the following types of compliance requirements:
    - Activities allowed or unallowed; allowable costs/cost principles; eligibility; and reporting



# Federal Student Aid – IFAP

## What's New

### Dear Colleague Letters

- [2017-04-24](#) (GEN-17-04) Subject: Changes to 2016-2017 and 2017-2018 Verification Requirements

### Electronic Announcements

- [2017-05-03](#) (General) Subject: Status of the FAFSA IRS Data Retrieval Tool
- [2017-04-13](#) (Grants) Subject: Formatting and Printing the Pell Grant School Account Statement (SAS) and the Pell Grant SAS Disbursement Detail on Demand (Updated May 3, 2017)
- [2017-05-03](#) (Direct Loans) Subject: Record Submission Due Date for 2015-2016 Direct Loan Program Year Closeout
- [2017-05-01](#) (Application Processing) Subject: 2017-2018 Federal School Code List of Participating Schools (May 2017)
- [2017-04-28](#) (COD System) Subject: COD Processing Update
- [2017-04-28](#) (General) Subject: Audits Performed Under Uniform Guidance for Fiscal Years Ending in 2017
- [2017-04-25](#) (General) Subject: Update on Changes to the Listing of Colleges on ISIRs Provided to State Grant Agencies
- [2017-04-25](#) (Campus-Based) Subject: Final FISAP Form, Instructions, Desk Reference, and Technical Reference for FISAP due by September 29, 2017
- [2017-04-21](#) (COD System) Subject: COD Processing Update
- [2017-04-21](#) (General) Subject: NSLDS Enrollment Reporting - Compliance Notifications
- [2017-04-20](#) (General) Subject: Summer Term Enrollment Reporting to the National Student Loan Data System (NSLDS)
- [2017-04-20](#) (General) Subject: NSLDS Enrollment Reporting - Submission Dates, Effective Dates and Certification Dates

### FISAP Form and Instructions

- [2017-04-25](#) Subject: Final FISAP Form and Instructions for FISAP due by September 29, 2017

### FISAP Technical Reference

- [2017-04-25](#) Subject: Technical Reference for FISAP due by September 29, 2017

### Federal Registers

- [2017-05-01](#) Subject: Federal Need Analysis Methodology for the 2018-2019 Award Year
- [2017-04-20](#) Subject: Adjustment of Civil Monetary Penalties for Inflation

### NSLDS Reference Materials

- [2017-04-26](#) (NSLDS Newsletters) Subject: Newsletter 58: New Enrollment Reports, Enrollment Reporting Compliance Notifications, and Award ID Search Functionality
- [2017-04-26](#) (NSLDS Record Layouts) Subject: NSLDS-COD Program Comparison Report Extract File Layout for Schools (SCHE10)
- [2017-04-26](#) (NSLDS Record Layouts) Subject: NSLDS ER Program Level Certification Report Extract File Layout for Schools (SCHER8)

IFAP Web site last updated/reviewed February 6, 2011



# Other Items

- Department of Education
  - SFA Cluster
    - Not selected based on Uniform Guidance
      - Must contact respective School Participation Division
  - Safeguard Rules of Gramm-Leach-Bliley Act
    - Add an compliance step to 2017 compliance supplement
    - What
      - Ensure the security of information
      - Protect against any anticipated threats
      - Guard against unauthorized access
    - How
      - Assess the risk
      - Determine levels of information security
      - Implement policies
      - Regularly test and evaluate
    - Delayed until 2018

# Questions?



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# Thank You!



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