TN Department of Finance & Administration

Grants Information Sharing Website:

Grants information and grant job aids posted on this website: Click here.

Grants Related Article/Links:

SAM.gov (beta) continues to be updated. Wage Determinations (previously WDOL.gov) was moved to beta SAM.gov on June 14,

Grants Updates

Grants Workgroup Updates

➢ The following update has been made to the Grants Information Sharing website:

• Grants Accounting section:

1. Grants Accounting Manual section, Part 4 was added. Click here to access the site.

2. Year End Grants Accounting section, Closing Timeline FY 2019, and Year End Operational Closing Procedures FY 2019 were added. Click here to access the site.

• Newsletter section: the March newsletter for 2019 was added. Click here to access the site.

• Training Opportunities section:

1. The Single Audit Findings Analysis workshop PowerPoint slides and Example (Steps to Develop Corrective Action Plan) were added (see Quarterly Workshop). Click here to access the site.

2. Year End Grants Accounting Training PowerPoint and SEFA PowerPoint Slides were added. Click here to access the site.

3. Online Grants Training Courses (US Education) were added (see External Training). Click here to access the site.

Grant Reporting Efficiency and Agreements Transparency Act (GREAT) ACT

The Great Act (Grant Reporting Efficiency and Agreements Transparency Act) was passed by the Senate Homeland Security and Governmental Affairs Committee.

Click here to monitor future progress updates.

A Survey, Challenges in Implementing the Uniform Guidance

2019. Click here to access the site.

America's Finance Guide on BETA DATA LAB (USASpending.gov), provides an annual snapshot of revenue, spending, deficit, and debt within the federal government. Click here to access the site.

The Grants.gov Mobile App continues to be updated.   Click here for tips and updates

Important Dates:

July 30, 2019 – Last date to enter IU journals.

August 7, 2019 – General Ledger Closed for grants/projects corrections for FY 2019.

Next issue:

The next issue of our Newsletter will be in September 2019.

The Association of Government Accountants (AGA) recently published a nationwide survey to understand common challenges faced by federal financial assistance recipients and awarding agencies in implementing the Uniform Guidance. The below excerpt is from the executive summary:

1. The survey pool consisted of individuals from diverse organizations, backgrounds, and levels of experience. Many respondents possessed little to no experience in formal grants management.

2. As a whole, respondents indicated that the Uniform Guidance was helpful in raising the Single Audit Act threshold, consolidating requirements, and providing pre-award guidance. Respondents did specify that future regulatory revisions and updates should provide more prescriptive requirements related to subrecipient monitoring, greater authority to waive required prior approvals, and higher prior approval dollar thresholds.

3. Although respondents understood the importance of internal controls, 54% indicated that their organizations do not maintain well-documented processes and 62% stated that their business process documentation was not comprehensive.

4. This Survey report recommends improvements that can be shared with stakeholders, such as federal and pass-through awarding agencies, Congress, OMB, AGA Members and participating entities. In addition, it recommends developing and executing a governmentwide grants management certification program.

If you are interested in reading this survey, click here to access the report.

Oversight.gov website

Are you following up on Federal audit findings and determination letters that are issued by the Federal Inspector General? Oversight.gov provides the latest public reports from Federal Inspectors General (IGs) that are members of the Council of the Inspectors General on Integrity and Efficiency (CIGIE). To check out the Federal audit reports, including determination letters that are issued by the IGs, click here to access the site. Via this site, you can filter by the report location and time period.

Tips on using the Compliance Supplement

The U.S. Office of Management and Budget (OMB) publishes the Compliance Supplement annually. This supplement can serve as guidance for auditors in performing single audits of grant recipients. The supplement also benefits auditees since it clearly identifies the key compliance requirements that the federal government places a heavy emphasis on. An understanding of how auditors are testing the compliance requirements of a grant program can help auditees reduce and prevent audit findings. Here are a few ways to learn and use this guidance to prepare the upcoming single audit:

1. Become familiar with the compliance requirements that are applicable for the grant program you are administering. See *Part II- Matrix of Compliance Requirements* for your program. For the first time, in FY 2019, all programs in the supplement reduced the compliance review areas from the maximum of 12 to a maximum of 6.

2. Understand the overall changes made to the compliance requirements from the previous year. See *Part III-Compliance Requirements* for general information.

3. Understand the program objectives, procedures, and reporting requirements for your program from *Part IV-Agency Program Requirements*. If you do not see your program, see *Part 7-Guidance for Auditing Programs not Included in this Compliance Supplement.*

4. Familiarize yourself with the new language in *Part 6-Internal Control* of the Compliance Supplement.

5. Using this supplement, analyze noncompliance issues on your program that has an audit finding and assist with preparation of the corrective action plan.

The 2019 Compliance Supplement is posted on the OMB Website. Click here to access it as well as previous versions.

Training Opportunities

Online External Grants Training Courses

Grants self-training opportunities are available online from the Federal Agency Website.

Grants Information Sharing>Training Opportunities>External Training

Click here to access the site.