

Federal Grants Community of Practice
Meeting Minutes
April 11, 2024

Date: April 11, 2024
Location: Teams meeting
Facilitator: Evelyn Kover, OFM
Present: Participation via Teams

1. One Washington Update – Adriann Jordan

- Working on Allocation Functionality (replacement of AFRS CAS for HHS), OneWA Workday Knowledge Transfer Presentations, and Report Development.
- If you are interested in getting access to the previous recorded knowledge sessions, please contact your agency AST leads (see slide deck for schedule)
- Schedule for the upcoming sessions as follow:

April 24, 2024	Accruals and Liquidations
May 1, 2024	Reporting in Workday
May 8, 2024	Supplier Invoice Adjustment (debit/credit memo), Changes to Supplier Invoice
May 15, 2024	Taxes on Supplier and Customer Invoices
May 22, 2024	Appropriation and Budget Activity Worktags and Hierarchies
May 29, 2024	Books and Book Codes – Capital Assets, IT Liabilities, Common, Allocations, Journal Sources, etc.
June 5, 2024	Control Budgets and Allotments
June 12, 2024	Business Assets

- E2E Testing Preparation – Sprint 1, 2 and 3 from April to September, 2024.
- FDM schedule is still TBD
- Grant Worktag - New “All Grantors” Level added in secondary hierarchy
- See presentation slide deck:



2. Updates to 2 CFR Part 200 (including Uniform Guidance) – Marina Yee

- Proposed changes were adopted by OMB on April 4 and a pre-publication version was released.
- More details of the major changes are posted on the [Federal Group SharePoint Site](#).
- Federal Agencies are required to incorporate update changes for awards beginning Oct 1, 2024. Can be implemented sooner.
- Major changes:
 - Uses the term recipient and subrecipient except in cases where this terminology specifically applies (instead of non-federal entity).
 - An increase to the Single Audit threshold from \$750,000 to \$1,000,000 (§ 200.501).

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- An increase to the de minimus indirect cost rate percentage from 10% to 15%. (§ 200.414).
 - **Note:** the provision that the de minimis rate can only be used for “non-Federal entities that have never received a negotiated indirect cost rate” was updated in the last Uniform Guidance revision to “non-federal entities that do not currently have a federally negotiated indirect rate.” See [§ 200.414 \(f\) Indirect \(F&A\) costs](#).
- An increase to the threshold used to define a capital expenditure (e.g., real property or equipment) from \$5,000 to \$10,000 (§ 200.313).
- Revision in some areas of the cost principals including clarification of pension costs.
- Revised the template text for a Notice of Funding Opportunity (NOFO)

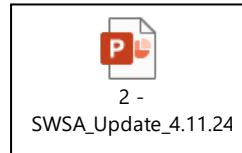


3. Single Audit Update – *Stacie Boyd*

- 87 findings issued for FY23.

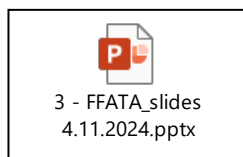
Known Questioned Costs	\$1.2 billion
Likely Questioned Costs	\$155.3 million

- Audit package is expected to be completed by May 23, 2024.
- Refer to slide deck for details of FY23 audit results by different categories.
- SAO already started planning for FY24 audit.



4. Federal Funding Accountability and Transparency Act (FFATA) Reporting – *Marina Yee*

- Reviewed FFATA requirements at a high level and put some resources together in one place.
- Increasing trend in findings received. FY21- 1, FY22 – 5, FY23 – 8.
- General overview of the FFATA requirement specifically for pass-through entities
- Pass through entities should make sure internal processes and procedures are designed with these SAO audit objectives in mind.
- Best practices and recommendations for agencies.
- Provided resources



5. Next Meeting

- June 6, 2pm – 3pm
- via Teams