

Sponsored Programs at WKU

From: Sponsored Programs at WKU <sponsored.programs@wku.edu>
Sent: Monday, December 15, 2014 9:38 AM
To: Faculty-All; Staff-All
Subject: Important changes to Federal grants

All,

On December 26, 2013, the Office of Management and Budget (OMB) released the Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance). The Uniform Guidance (UG) simplifies and supersedes guidance that was previously contained in eight different OMB Circulars, including A-110, A-21, and A-133. The UG contains new definitions, new administrative requirements for both pre and post award, cost principles, and audit requirements. ***These new regulations will become effective on December 26, 2014.***

These requirements will apply to new and incremental Federal funding awarded after December 26, 2014. Existing Federal awards will continue to be governed by the terms and conditions under which they were awarded. The part concerning audits, will apply to WKU's FY 2016 (July 1, 2015 – June 30, 2016). ***Please note that Procurement requirements have been delayed for one year.***

WKU's Office of Sponsored Programs (OSP) and Grants and Contracts Accounting office (GCA) are committed to make this transition to UG as seamless as possible. We are working with key administrative departments to make sure that we are ready to implement the new guidelines on December 26, 2014.

Please know there are still many unanswered questions about how the federal agencies will interpret and implement the Uniform Guidance. OMB has asked all of the federal agencies to issue regulations or OMB-reviewed guidance in unison by December 26, 2014. Some of the new federal regulations will make grant management noticeably more flexible and efficient. Other changes in sponsor requirements based on the Uniform Guidance will require adjustments in our business processes. There also will be situations in which no change will be needed in the way WKU currently manages grants and contracts.

Updates will be provided as the implementation of the Uniform Guidance becomes more explicit.

A website has been established listing information, resources and contacts. <http://www.wku.edu/sponsoredprograms/uniform-guidance.php>

Please do not hesitate to contact either of us if you have any questions.

Happy Holidays!

Nancy Mager and Sophie McAdams

From: [Sponsored Programs at WKU](#)
To: [Faculty-All](#); [Staff-All](#)
Subject: Important changes to Federal Grants (part II)
Date: Monday, April 13, 2015 10:00:57 AM

All,

In a previous email, we alerted you that on December 26, 2013, the Office of Management and Budget (OMB) released the Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance). Uniform Guidance (UG) emphasizes the importance of institutional controls that proactively ensures compliance with the terms and conditions of awards. The UG contains new definitions, new administrative requirements for both pre and post award, cost principles, and audit requirements. ***These new regulations became effective on December 26, 2014.***

UG applies to new and incremental Federal funding awarded after December 26, 2014. Existing Federal awards will continue to be governed by the terms and conditions under which they were awarded.

OSP has revised its processes to meet the UG requirements. We have created a [guide for proposal budget development \(Guide to Budget Development Under the Uniform Guidance\)](#), outlining key changes under UG. We have also revised our internal guidelines to allow for adequate proposal review to ensure UG compliance ([WKU's Guidelines for Submitting an External Proposal](#)). Additionally, we will work with Grants and Contracts Accounting (GCA) to document and assess risk of sub-recipients prior to issuing a sub-award on extramural awards.

We have continued to update our website listing information, resources and contacts.

<http://www.wku.edu/sponsoredprograms/uniform-guidance.php>

Please feel free to contact OSP if you have any questions or concerns.

Nancy

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