

Leading Together: A Collaborative Approach to Preparing ALL Students for Life

Unmasking EDGAR: Changes in the Uniform Grant Guidance and EDGAR

March 24, 2025

Office of Federal Programs

The Georgia Department of Education, Office of Federal Programs provides technical assistance, program monitoring, and resources to local educational agencies (LEAs) implementing federal Every Student Succeeds Act (ESSA) grants and Individuals with Disabilities Education Act (IDEA) grants. Additionally, this office provides the necessary infrastructure to support local school districts in their efforts to provide special education-related services for students with disabilities and services and support for English learners.

Office of Finance and Business Operations

Finance and Business Operations is comprised of multiple divisions. This page provides content for the Financial Review, Grants Accounting, and Budget Divisions for the Georgia Department of Education.

- The Financial Review Division was legislatively established for the purpose of collecting and reviewing financial records and accounting of local units of administration, as well as providing financial and budgetary accounting and federal financial compliance.
- The Grants Accounting Division manages the allocations and payments of all federal and state grants awarded to subrecipients as well as the Grants Accounting Online Reimbursement System (GAORS).
- The Budget Services Division develops the Department's annual budget requests and tracks the status of the budget requests through the legislative cycle. When funds are appropriated, the Budget Division prepares the subrecipients' allotments for the appropriate time period.

Purpose for Revisions

EDGAR & UGG

- Reduce the burden on recipients and agencies
- Clarify sections that have been interpreted differently by agencies or recipients
- Address inconsistent use of terms and use plain language
- Adjust the dollar thresholds to factor in the cost of living and inflation
- Incorporate statutory requirements and administration priorities
- Improve the overall Federal financial assistance management system
- Improve provisions that have become outdated or inconsistent with other EDGAR regulations

Key Dates to Know

April 22, 2024
Final UGG
revisions
published

Aug. 29, 2024
Final EDGAR
revisions
published

Oct. 1, 2024
Updates
effective

Feb. 11, 2025
Federal
Programs
Conference
Virtual Session

June 24, 2025
Sessions at
the Federal
Programs
Conference

July 1, 2025
Updates
effective for
GA FY26

Implementation Date

- Notified on January 16, 2025 that the changes to the Uniform Grant Guidance were to be effective for all current grant awards, which would include those awarded as of July 1, 2024.
- Notified on February 7, 2025 that the changes required for current grants was rescinded, and the changes will be application to all new grants awarded after October 1, 2024.
 - For most of us, that will be grants awarded July 1, 2025.

What Rules Apply to Grants Management?

- Education Department General Administrative Regulations (EDGAR) 34 CFR Parts 74-99
 - Part 76 – State-Administered Programs
 - Part 77 – Definitions
 - Part 81 – Enforcement Regulations
- Uniform Grants Guidance (UGG) 2 CFR Part 200
 - Subpart A – Acronyms and Definitions
 - Subpart B – General Provisions
 - Subpart C – Pre-Federal Award Requirements
 - Subpart D – Post Federal Award Requirements
 - Subpart E – Cost Principles
 - Subpart F – Audit Requirements
- Program Statute and Regulations
 - ESEA, IDEA, Perkins

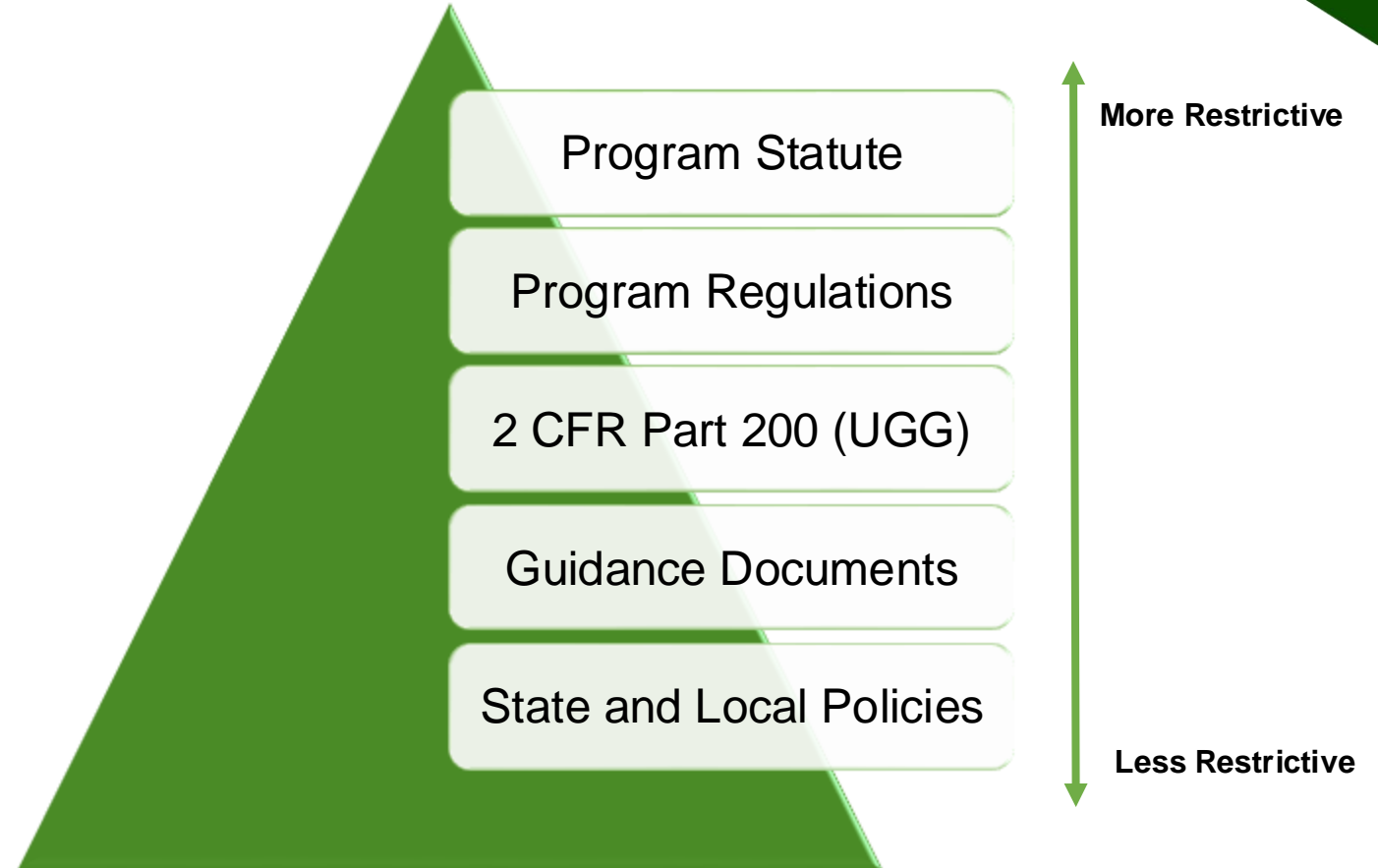
Federal Regulation Updates



**What if the
“rules” conflict?**



- Follow the most restrictive “rule.”
- Remember to follow all state and local rules.





Key Changes to the EDGAR

Table of Contents



Part 75 - Direct Grant Programs

Part 76 - State Administered Programs

Part 77 - Definitions

Part 81 – Enforcement Regulations - GEPA

Title 34 – Education Department
General Administrative
Regulations



34 CFR, known as the
EDGAR



The regulations are available at
www.ecfr.gov

Basic Requirements for Subgrants

34 CFR 76.50



Where not prohibited by law, regulation, or terms and conditions of the grant award, States have subgranting authority under State-administered formula grant programs and can authorize a subgrantee to make subgrants.

- If subgranting, must comply with pass-through requirements in 2 CFR 200.332, including subrecipient monitoring
- If subgranting is prohibited, grantees may still contract for goods and services

34 CFR 76.50 Basic Requirements

- Subawards made by the subrecipient will require approval from the SEA.
- The LEA will need to provide processes that will be implemented to ensure the subgrant will align with all sections of [2 CFR 200.332 - requirements for pass-through entities](#).
- In Georgia, we are requiring SEA approval for any subgrants, and we are also partnering with our GA Department of Audits and Accounts on the review of subawards.

Appeal Process for Denied Applicants

34 CFR 76.401

- Clarifies the hearing and appeal process under 76.401, including clarifying that aggrieved applicants must allege a specific federal or state statute or regulation has been violated.
 - Subsequent appeals to the Secretary must include a federal citation
 - Secretary may dismiss an appeal without a federal citation after asking the appellant to “show cause” why the appeal should not be dismissed
 - Appeals only for SEAs and related to denial of state-administered formula grant applicants
 - Other appeals of SEA final actions are in 76.783



34 CFR 76.401 Appeal Process

Review the regulation for clarity regarding the LEA's right to request an SEA hearing.

Indirect Cost

34 CFR 76.560 – 76.569

- Amended to align with UGG
- Includes reference to the de minimis rates
- Continues to offer a flat restricted rate of 8 percent MTDC for non-LEA subgrantees without a negotiated restricted rate
- Cross-references UGG for definition of MTDC
 - Notes that EDGAR will use whatever threshold for subawards is in the UGG (increased from \$25k to \$50k)
 - Notes that if the grantee's threshold for equipment is under the UGG threshold, the grantee's lower threshold is used for calculating MTDC



34 CFR 76.560-569 Indirect Cost

- All LEAs are required in Georgia to use a negotiated rate instead of the de minimis rate.
- Subaward expenses over \$50,000 should be posted to object code 597.



Key Changes to the Uniform Grant Guidance

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Code of Federal Regulations

A point in time eCFR system



Title 2

Subpart A – Acronyms and Definitions

Subpart B – General Provisions

Subpart C – Pre-Award Requirements

Subpart D – Post-Award Requirements

Subpart E – Cost Principles

Subpart F – Audit Requirements

Part 200-Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.



Known as the Uniform Grant Guidance (UGG)



The regulations are available at

www.ecfr.gov

Subpart A-Acronyms & Definitions

- **Language Changes**
 - “Non-Federal Entity” is now referred to as “recipient” and or “subrecipient”. Clarifies that the authority of the “recipient” or “subrecipient” under part 200 flows through the subaward.
- **Acronyms**
 - Removal of “PTE”- Pass through Entity
- **Revised Definitions of Key Terms**
 - Improper Payment
 - Equipment (revised threshold)
 - Modified Total Direct Cost
 - Period of performance
 - Questioned Cost
 - Supplies (revised threshold)

Subpart B-General Provisions

Mandatory Disclosures 200.113

Applicant, recipients, and subrecipients must **promptly** disclose **whenever it has credible evidence of the commission of** a violation of federal criminal law involving fraud, conflict of interest, bribery, or gratuity violations under Title 18 or Civil False Claims Act (31 U.S.C. 3729–3733)

- **Includes both criminal and civil false claims actions**
- Must be made in writing to the Federal agency, **the agency's Office of Inspector General, and the GaDOE** at federalprograms@doe.k12.ga.us
- Also required to report matters to recipient integrity and performance (i.e., SAM and FAPIIS)
- **Includes any activities or subawards in connection with the Federal award**
- Failure to report can result in remedies for noncompliance (200.339)



What does this mean for the LEA?

- Check your local policies and procedures to see if your district has an established policy addressing this regulation.
- If not, how will the LEA address this update to comply with this regulation?



Subpart C

Pre-Award Requirements

Subpart C-Pre-Award Cost

Updated the policy for Fixed Amount Awards **200.201**

Clarifies that certain cost principles under Subpart E apply to the budget and that record retention and access requirements apply (200.201).



What does this mean for the LEA?

Ensure that if the LEA is awarded a fixed amount, the cost principles of the regulations are applied to the award and subawards.

Subpart C-Pre-Award Cost

Revised the Telecommunications Ban in final guidance to better align with the statute. 200.216

(a) Recipients and sub-recipients are prohibited from obligating or expending loan or grant funds to:

(1) Procure or obtain **covered telecommunications equipment or services**;

(c) For the purposes of this section, “covered telecommunications equipment or services” also include systems that use covered telecommunications equipment or services as a substantial or essential component of any system or as critical technology as part of any system.



What does this mean for the LEA?

- Check your local policies and procedures to see if your district has an established policy addressing this regulation.
- If not, how will the LEA address this update to comply with this regulation?

Subpart C-Pre-Award Cost

NEW!

Whistleblower Protections 200.217

- An employee of a subrecipient must not be discharged, demoted, or otherwise discriminated against as a reprisal for disclosing information that the employee reasonably believes is:
 - Evidence of gross mismanagement of a Federal contract or grant,
 - A gross waste of Federal funds,
 - An abuse of authority relating to a Federal contract or grant,
 - A substantial and specific danger to public health or safety or
 - A violation of law, rule, or regulation related to a Federal contract (including the competition for or negotiation of a contract) or grant.
 - The subrecipient must inform their employees in writing of employee whistleblower rights and protections under 41 U.S.C. 4712.



What does this mean for the LEA?

- Check your local policies and procedures to see if your district has an established policy addressing this regulation.
- If not, how will the LEA address this update to comply with this regulation?



Subpart D

Post-Award Requirements

Subpart D-Post-Award Requirements

Internal controls must include cybersecurity measures **200.303**

MUST:

- Establish, document, and maintain internal controls
- Comply with requirements (including U.S. Constitution)
- Evaluate and monitor compliance
- Take prompt action to correct noncompliance
- Take **reasonable cybersecurity and other** measures to safeguard **information, including** personally identifiable information (PII) and other types of information.
- **This also includes** information that GaDOE designates as sensitive or information the recipient/subrecipient considers sensitive and is consistent with laws regarding privacy and responsibility over confidentiality.



What does this mean for the LEA?

- Check your local policies and Information Technology Departments to see if your district has an established policy addressing this regulation.
- If not, how will the LEA address this update to comply with this regulation?
- How will this regulation be documented within the LEA's federal programs handbook?

Subpart D-Post-Award Requirements

Property Records

200.313(d)

The LEA is responsible for maintaining and updating property records when there is a change in the property status.

- Description, serial number or other ID, source of funding (including FAIN), title, acquisition date and cost, percent of Federal **contribution**, location, use and condition, and disposition date, including sale price.
- Control system to prevent property loss, damage, and theft: all incidents must be investigated **and reported to GaDOE**.
- Ensure **regular** maintenance procedures are **in place**



What does this mean for the LEA?

- Ensure procedures are updated for property purchased on or after July 1, 2025.
- Document the correct thresholds of FMV, depending on when the asset was purchased.
- Ensure the federal property asset management procedures are updated to address reporting losses to GaDOE.

Subpart D-Post-Award Requirements

Additional flexibility on the disposition of equipment 200.313(e) and (f)

When the property is no longer needed in any current or previously Federally-funded supported activity, the LEA must request disposition instruction **from the GaDOE**.

Disposition will be made as follows, per GaDOE disposition instructions:

- Fair market value more than **\$10,000 (per unit)** = pay Federal share back to GaDOE
- The LEA may retain **\$1,000** to cover expenses associated with the selling and handling of the equipment
- Fair market value of **\$10,000 or less (per unit)** = no money owed back to the federal government

Equipment retention. When included in the terms and conditions of the Federal award, the Federal agency may permit the recipient to retain equipment with no further obligation to the Federal Government unless prohibited by Federal statute or regulation.



What does this mean for the LEA?

- Procedures are the same, except the thresholds for the FMV have increased, as well as the administrative cost recovery.
- Ensure procedures are updated for property purchased on or after July 1, 2025, and document the correct thresholds of FMV, depending on when the asset was purchased (lower FMVs apply for property purchased before July 1, 2025.)

Subpart D-Post-Award Requirements

Additional flexibility on the disposition of supplies 200.314

If there is a residual inventory of unused supplies **at the end of the period of performance** exceeding **\$10,000** in total aggregate value, and the supplies are not needed for any other Federal award, the recipient may retain or sell the supplies:

- Aggregate fair market value more \$10,000 = pay Federal share back to GaDOE.
- The LEA may **retain \$1,000** to cover expenses associated with selling and handling the supplies.

NEW!

Unused supplies are supplies that are in new condition and have not been used or opened before.

- The aggregate value of unused supplies consists of all supply types, not just like-item supplies



What does this mean for the LEA?

- Procedures are the same, except the thresholds for the FMV have increased, as well as the administrative cost recovery.
- Ensure procedures are updated for property purchased on or after July 1, 2025, and document the correct thresholds of FMV, depending on when the asset was purchased (lower FMVs apply for property purchased before July 1, 2025.)

Subpart D-Post Award Requirements

- 2 CFR Section 200.1 Defines *Modified Total Direct Cost (MTDC)* as all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and up to the first \$50,000 of each subaward (regardless of the period of performance of the subawards under the award).
- Object Code 597 on Georgia's Chart of Accounts is updated to include expenses up to \$50,000, an increase from \$25,000 previously.



What does this mean for the LEA?

For additional information and helpful resources, please see the added slides at the end of the presentation included in the handout.

Subpart D-Post-Award Requirements

Modified procurement standards

200.318

- Removed the geographic preference
- Board members are now included under conflict-of-interest rules
- Introduces examples of labor-related provisions

200.319

- Added reference to scoring mechanism rewarding bidders committing to specific numbers and types of U.S. jobs, as well as certain compensation and benefits, on-the-job training, etc.

200.320

- Small Purchases were renamed, Simplified Acquisition
- May be awarded without soliciting competitive price or rate quotations if recipient or subrecipient considers price reasonable based on research, experience, purchase history, or other information **and maintains documents to support its conclusion**



What does this mean for the LEA?

- The LEA procedure may need to be updated to reflect geographic preferences.
- Most districts already view board members as employees. However, cross-check your procedures.
- Update name change of Simplified Acquisitions
- Notice the reference for documenting. *If it is not documented, did it take place?

Subpart D-Post-Award Requirements

Procurement Clarifications	What does this mean for the LEA?
<p align="center">Simplified Acquisition 233.320 (A) (2)</p>	
<p>When the aggregate dollar amount of procurement transaction is higher than the micro-purchase threshold but does not exceed the simplified acquisition threshold: Currently \$250,000</p> <ul style="list-style-type: none"> • Recipient or subrecipient may lower the threshold based on internal controls, an evaluation of risk, and its documented procurement procedures • Price or rate quotations must be obtained from an adequate number of qualified sources - Unless specified by the Federal agency, may exercise judgment in determining what number is adequate • Up to recipients and subrecipients to determine how many price or rate quotes must be obtained • <u>This number should be written in policies and procedures</u> 	<ul style="list-style-type: none"> • The simplified acquisition threshold is \$250K at the federal level for federal purchases, but the local policy should be prioritized. • The local policy can be more restrictive (lower threshold) but cannot be less restrictive. • Based on your local policy, you may be required to perform a formal process even though the amount is less than \$250K.

Subpart D-Post-Award Requirements

Procurement Clarifications	What does this mean for the LEA?
<p align="center">Formal Procurements Methods (200.320 (B))</p>	
<ul style="list-style-type: none"> • Required when the value of procurement is over the simplified acquisition threshold (\$250,000 in the FAR or a lower threshold if applicable) • Requires competition and public notice • Includes sealed bids and competitive proposals • Contract Cost and Price Analysis - 200.324 <ul style="list-style-type: none"> • For procurements over \$250,000 • Develop your estimates before receiving bids/proposals • Removes the requirement to negotiate profit separately from the price 	<p>Cross-check the LEA's written procurement procedures to ensure that the update is included in the process.</p>

Subpart D-Post-Award Requirements

Procurement Clarifications	What does this mean for the LEA?
<p align="center">Formal Procurements Methods (200.320 (B) (I) Sealed Bids</p>	
<ul style="list-style-type: none"> • The preferred method for construction • Bids are publicly solicited through an invitation, and a firm-fixed-price contract (lump sum or unit price) is awarded to the responsible bidder whose bid conforms with all terms and conditions of the invite and is the lowest in price. <p>Use when:</p> <ul style="list-style-type: none"> • A complete, adequate, and realistic specification or purchase description is available • Two or more responsible bidders have been identified as willing and able to compete effectively for the business and • Procurement lends itself to a firm-fixed-price contract; selection of the successful bidder can be made principally based on price • For sealed bids only- the recipient or subrecipient must document and justify all bids it rejects 	<p>Cross-check the LEA's written procurement procedures to ensure that the update is included in the process.</p>

Subpart D-Post-Award Requirements

Procurement Clarifications	What does this mean for the LEA?
<p align="center">Non-Competitive Procurements (200.320 (c))</p>	
<p>Appropriate <u>only</u> when:</p> <ol style="list-style-type: none"> 1. The aggregate amount of the transaction is under the micro-purchase threshold 2. The procurement transaction can only be fulfilled by a single source 3. There is a public emergency for the requirement that will not permit a delay resulting from providing public notice of competitive solicitation 4. The recipient or subrecipient requests in writing to use a noncompetitive procurement method, and the federal agency or pass-through entity provides written approval or 5. After soliciting several sources, competition is determined inadequate 	<p>Cross-check the LEA's written procurement procedures to ensure that the update is included in the process.</p>

Subpart D-Post-Award Requirements

Modified procurement standards 200.321

When possible, contracting with small businesses, minority businesses, women's business enterprises, veteran-owned businesses, and labor surplus area firms should be considered.

Consideration means:

- Including these businesses on solicitation lists
- Soliciting whenever deemed eligible as potential sources
- Dividing separate procurements and establishing delivery schedules to permit maximum participation
- Use organizations like the Small Business Administration and the Minority Business Development Agency of the Department of Commerce
- Requiring contractors under a federal award to apply these conditions to subcontracts



What does this mean for the LEA?

- Ensure that your local procurement policy is updated to include veteran-owned businesses when possible.
- Document if a vendor that does not meet the preferred categories is chosen.

Subpart D-Post-Award Requirements

Procurement of Recovered Materials 200.323

- New (b): Should, to the greatest extent practicable and consistent with law, purchase, acquire, or use products and services that can be reused, refurbished, or recycled; contain recycled content, are biobased, or are energy and water efficient; and are sustainable



What does this mean for the LEA?

- Check your local policies and procedures to see if your district has an established policy addressing this regulation.
- If not, how will the LEA incorporate this update to comply with this regulation?

Subpart D-Post-Award Requirements

Methods of Collection, Transmission, and Storage of Information 200.336

- When practicable, **the Federal agency or pass-through entity and the recipient or subrecipient must** collect, transmit, and store Federal award information **in an open file, non-licensed,** and machine-readable formats.
- **Recipient or subrecipient may substitute** electronic versions of **original paper records** through duplication or other forms of electronic conversion, provided that **the procedures** are subject to quality control reviews.
- Quality control reviews must ensure that **electronic conversion procedures** provide reasonable safeguards against alteration of records and assurance that records remain in a format readable **by a computer system.**



What does this mean for the LEA?

- **Record conversion quality control-200.336 is now a required written procedure that should be included in the LEA's handbook.**
- It is recommended that LEA teams meet with their IT departments to understand better the technology needed to meet this regulation.

Required Written Procedures



Real property sales procedures-200.311(c)(2)

Time & Effort Procedures

Written Allowability Procedures 200.302(b)(7); 200.403(c)

Written Cash Management Procedures – 200.302(b)(6) and 200.305

Written Procurement Procedures – 200.318(a), 200.319(d), and 200.320

Procedures for Managing Equipment – 200.313(d)

NEW!

Participant support cost classification - 200.456

Record conversion quality control - 200.336



Subpart E

Cost Principles

Subpart E - Cost Principles

Basic Factors of Allowability 200.403

- Be necessary, reasonable, and allocable
- Comply with the cost principles and Federal award
- Be consistent with policies and procedures
- Be consistently treated as either direct or indirect costs
- Be determined in accordance with GAAP
- Not be included or used to meet cost sharing/match requirements
- Be adequately documented
- **Administrative closeout costs may be incurred until the due date of the final reports. If incurred, these costs must be liquidated before the due date of the final report(s) and charged to the final budget period of the award unless otherwise specified by the Federal agency.**
 - All other costs must be incurred during the approved budget period.



What does this mean for the LEA?

- If used, the LEA would need to charge administrative costs outside the obligation period but within the liquidation period.
- Indirect Cost Recovery may be applied to the additional expenditures.
- This will affect Budgets, Draws, and Completion Reports.

Subpart E - Cost Principles

Prior Written Approval **200.407**

- § 200.306 Cost sharing
- § 200.307 Program income
- § 200.308 Revision of budget/ program plans
- § 200.333 Fixed amount subawards
- § 200.430 Compensation - personal services, paragraph h
- § 200.431 Compensation - fringe benefits
- § 200.439 Equipment and other capital expenditures
- § 200.440 Exchange Rates
- § 200.441 Fines, penalties, damages, and other settlements
- § 200.442 Fundraising and investment management costs
- § 200.445 Goods or services for personal use
- § 200.447 Insurance and indemnification
- § 200.455 Organization costs
- § 200.458 Pre-award costs
- § 200.462 Rearrangement and reconversion costs
- § 200.475 Travel costs



What does this mean for the LEA?

- General prior approval requirement removed.
 - **Removed: Real property, Equipment (200.313), Entertainment cost, participant support costs, and taxes.**

Subpart E – Cost Principles

Indirect Cost

200.414

- De minimus rate (for when recipients and subrecipients do not have a negotiated indirect cost rate) **increased from 10% to 15%** for modified total direct costs (MTDC)
- MTDC subaward limit **increased from \$25,000 to \$50,000**

Required Financial Certification

200.415

- **New (b)**: Subrecipients under the Federal award must certify to the passthrough entity whenever applying for funds, requesting payment, and submitting financial reports:



What does this mean for the LEA?

- The LEA will need to be on the lookout to check off the financial certification in additional places, such as DE147 and the completion report.
- Object Code 597 is used for any contracts or subawards over \$50,000

Subpart E – Cost Principles

Standards for Documentation of Personnel Expenses. *Time & Effort*

200.430 (g)

- Updated the CFR reference to (G) and no longer (H)
- Internal controls in place to perform **periodic** after-the-fact reviews of interim charges based on budget estimates (200.430(g)(1)(vii)(C))



What does this mean for the LEA?

- Cross-check the existing LEA procedures to note if a time frame is included to ensure that the periodic review is performed.

Subpart E – Cost Principles

Fringe Benefits. 200.431

- Payments for unused leave, underfunded pension costs, and underfunded Post Retirement Health Pension, generally indirect cost.

Allowed administrative costs associated with closed adjusted closeout requirements. 200.472

New (b) Closeout costs: Administrative costs associated with the closeout activities of a Federal award are allowable.

- May charge the Federal award during the closeout for necessary administrative costs (e.g., salaries of personnel preparing final reports, publication and printing costs, and the costs associated with the disposition of equipment and property).
- These costs may be incurred until the due date of the final report(s).
- If incurred, these costs must be liquidated before the due date of the final report(s) and charged to the final budget period of the award unless otherwise specified by the Federal agency.



What does this mean for the LEA?

- Expect the need to use a grant for administrative costs to be rare for most reoccurring grants.
- Consider the Budget, Drawdowns, Completion Reports, and Indirect Cost Recovery changes.

Subpart E – Cost Principles

Participant Support Costs. 200.456

- The classification of items as participant support costs must be documented in the recipient's or subrecipient's written policies and procedures and treated consistently across all Federal awards
- However, transferring funds budgeted for participant support costs to other categories requires a budget amendment (200.308).
- **Participant support costs are allowable**
 - Direct costs that support participants and their involvement in a Federal award, such as stipends, subsistence allowances, travel allowances, registration fees, temporary dependent care, and per diem paid directly to or on behalf of participants (200.1)
- **Who is a Participant?**
 - An individual participating in or attending program activities under a Federal award, such as training or conferences, but who is not responsible for implementing the Federal award.



What does this mean for the LEA?

- Prior approval is **not** required for participant support cost (200.407).
- **Participant support cost classification 200.456 is now a required written procedure in the LEA's handbook.**
- A participant is not an individual committing effort to develop or deliver the program, including consultants, project personnel, or staff members.
- **Examples of participants:** community members, students, or conference attendees.
- **Participants are not considered** consultants, project personnel, recipients, or subrecipients staff members.



Subpart F

Audit Requirements

Subpart F: Audit Requirements

Increased Single Audit and Major Program threshold from \$750,000 to **\$1,000,000**

- The Schedule of Expenditures of Federal Awards (SEFA) may be prepared in accordance with GAAP or another comprehensive basis of accounting (OCBOA)
 - Non-GAAP
 - OCBOA is typically less complex and costs less to prepare
- A statement related to the requirement for compliance testing to include tests of transactions (or other auditing procedures) necessary to support the opinion on compliance.



Questions?

Please use this time to ask questions or gain clarification regarding the presentation.

Contact Information

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**PREPARING ALL
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