

AGENDA

Brief history of prior circulars Objectives of OMB Uniform Guidance Effective dates Audit changes Impact on your organizations

THROUGH DECEMBER 26, 2014

Administrative requirements

OMB Circulars A-102, A-110, A-89

Cost circulars

OMB Circulars A-122, A-87, A-21

Audit guide and follow-up

OMB Circulars A-133, A-50

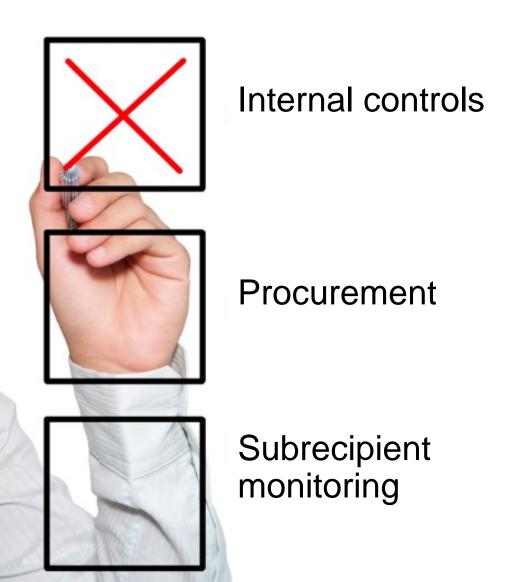
Specific provisions







ADMINISTRATIVE REQUIREMENTS



COST PRINCIPLES

- Compensation personal services
- Indirect costs
- Charging direct of administrative



AUDIT CHANGES

Increased audit threshold Increased Type A threshold Change to coverage % **Questioned costs** Compliance supplement



INTERESTED IN MORE? CONTACT US.



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