



ACUA

Webinar

Compliance Hot Topics



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Compliance Hot Topics

December 5, 2024



Today's presenters



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Senior Manager

Agenda

- Cybersecurity Maturity Model Certification (CMMC)
- Uniform Guidance
- Title IX
- Related party disclosures

CMMC



Polling Question #1

Has your institution evaluated if a CMMC self-assessment or certification will be necessary?

- A. Yes - we have evaluated and plan to conduct CMMC self assessment only
- B. Yes - we have evaluated and plan to conduct CMMC self assessment and/or certification
- C. Yes - we have evaluated and do not see a need for CMMC self / certification based on the type of research performed
- D. No - we have not evaluated

What is CMMC?

- Cybersecurity is a top priority for the Department of Defense (DoD).
- The defense industrial base (DIB) faces increasingly frequent, and complex cyberattacks.
- To strengthen DIB cybersecurity and better safeguard DoD information, the DoD developed the Cybersecurity Maturity Model Certification (CMMC) Program to assess existing DoD cybersecurity requirements.

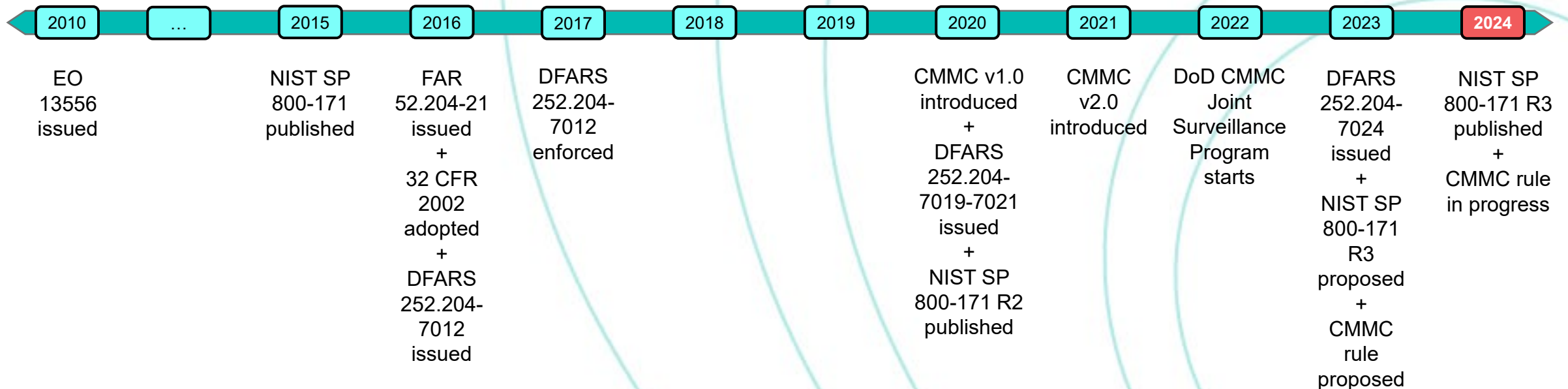
CMMC Model	Model	Assessment
LEVEL 3	134 requirements (110 from NIST SP 800-171 r2 plus 24 from 800-172)	<ul style="list-style-type: none"> • DIBCAC assessment every 3 years • Annual Affirmation
LEVEL 2	110 requirements aligned with NIST SP 800-171 r2	<ul style="list-style-type: none"> • C3PAO assessment every 3 years, or • Self-assessment every 3 years for select programs. • Annual Affirmation
LEVEL 1	15 requirements aligned with FAR 52.204-21	<ul style="list-style-type: none"> • Annual self-assessment • Annual Affirmation

CMMC (final rulemaking in progress)

Primary Data Covered	Major Requirements	Typical Impacted Functions
<p>Department of defense controlled unclassified information (CUI):</p> <ul style="list-style-type: none"> • Various types <p><i>Will apply to any DoD procurement (e.g., contract or grant) that has CUI; currently different cybersecurity requirements apply to DoD contracts/grants</i></p>	<p>Level 1:</p> <ul style="list-style-type: none"> • 17 controls (subset from NIST SP 800-171 Rev. 2) <p>Level 2:</p> <ul style="list-style-type: none"> • 110 controls (complete set from NIST SP 800-171 Rev. 2) <p>Level 3:</p> <ul style="list-style-type: none"> • 110 controls (NIST SP 800-171 Rev. 2) plus additional controls (NIST SP 800-172 Rev. 2) 	<p>Direct:</p> <ul style="list-style-type: none"> • Researchers • IT • Information security • Human resources <p>Support:</p> <ul style="list-style-type: none"> • General counsel • Finance/controller • IT/information security • Research administration • Research compliance • Vendors/service providers

History

- Protecting CUI has been the goal for over a decade
- Existence of CUI and subsequent requirements have been in contracts for over four years



CMMC rulemaking update

32 CFR CMMC Final Rule was finalized on Oct. 11, 2024

- The 32 CFR rule establishes the overall framework for the CMMC program
- The finalized rule included key updates from the proposed rule and the phased approach for the rollout of CMMC requirements

48 CFR CMMC Proposed Rule was published on Aug. 15, 2024

- The 48 Proposed rule implements the CMMC program as DoD contract requirements and gives direction to the DoD contracting officers and program managers

Information definitions

FCI

Federal Contract Information

- Information, not intended for public release, that is provided by or generated for the Government under a contract to develop or deliver a product or service to the Government, but not including information provided by the Government to the public (such as on public Web sites) or simple transactional information (such as necessary to process payments)
Source: 48 CFR § 52.204-21 (adapted)

CUI

Controlled Unclassified Information

- Information that requires safeguarding or dissemination controls pursuant to and consistent with the law, regulations, and government-wide policies, excluding information that is classified under Executive Order 13526, Classified National Security Information (any predecessor or successor order), or the Atomic Energy Act of 1954 (as amended)
Source: E.O. 13556 (adapted)

US federal government data classifications

Public Information

No minimum security requirements, as this is information to be shared with the public

Non-Public Information

Fed. Contract Info. (FCI)

Minimum security requirements in non-federal systems: **basic safeguarding (FAR clause 52.204-21)**

Controlled Unclassified Info. (CUI)

Non-DoD CUI

Minimum security requirements in non-federal systems: **NIST SP 800-171**

DoD CUI (CDI or CTI)

Minimum security requirements in non-federal systems: **Safeguarding covered defense information (e.g., DFARS 252.204-7012 includes NIST SP 800-171)**

Classified Information

The National Industrial Security Program (NISP) covers the protection of **classified information** possessed by contractors following the Operating Manual: **NISPOM**

CMMC applies to FCI & CUI in DoD work



DoD CMMC anticipated rollout approach

	Phase 1: 1 year	Phase 2: 1 year	Phase 3: 1 year	Full implement.	<u>Applicable Data</u>
CMMC level 1 – Self-assessment	✓	✓	✓	✓	Default for FCI
CMMC level 2 – Self-assessment	✓	Optional	Optional	Optional	Default for low risk CUI (4K+ orgs)
CMMC level 2 – Certification	Optional	✓ With defer optional	✓	✓	Default for CUI (70K+ orgs)
CMMC level 3 – Certification	✗	Optional	✓ With defer optional	✓	Default for CUI subject to APT



IT/cyber challenges

Distributed nature of IT systems, people, and processes at universities

Limited and siloed authority for information security function

Limited IT governance processes

Size and complexity of IT environments holding sensitive data

Various data security protections requirements

Future certification required (e.g., CMMC)

Various stakeholders responsible for cybersecurity activities and compliance

Culture values the open exchange of information for scholarship and research

Key questions for determining audit activities

Have you inventoried all existing regulated research work (e.g., contracts, grants) and determined existing cybersecurity requirements?

Have you inventoried all systems at the institution that collect, store and process research data, both FCI and CUI?

Have you conducted readiness assessments, using a third party, on your ability to meet the requirements based on the existing and likely future research work and systems?

Have you created a remediation plan to address any identified gaps, then refined your scoping and implement new practices?

Title IX



Polling Question #2

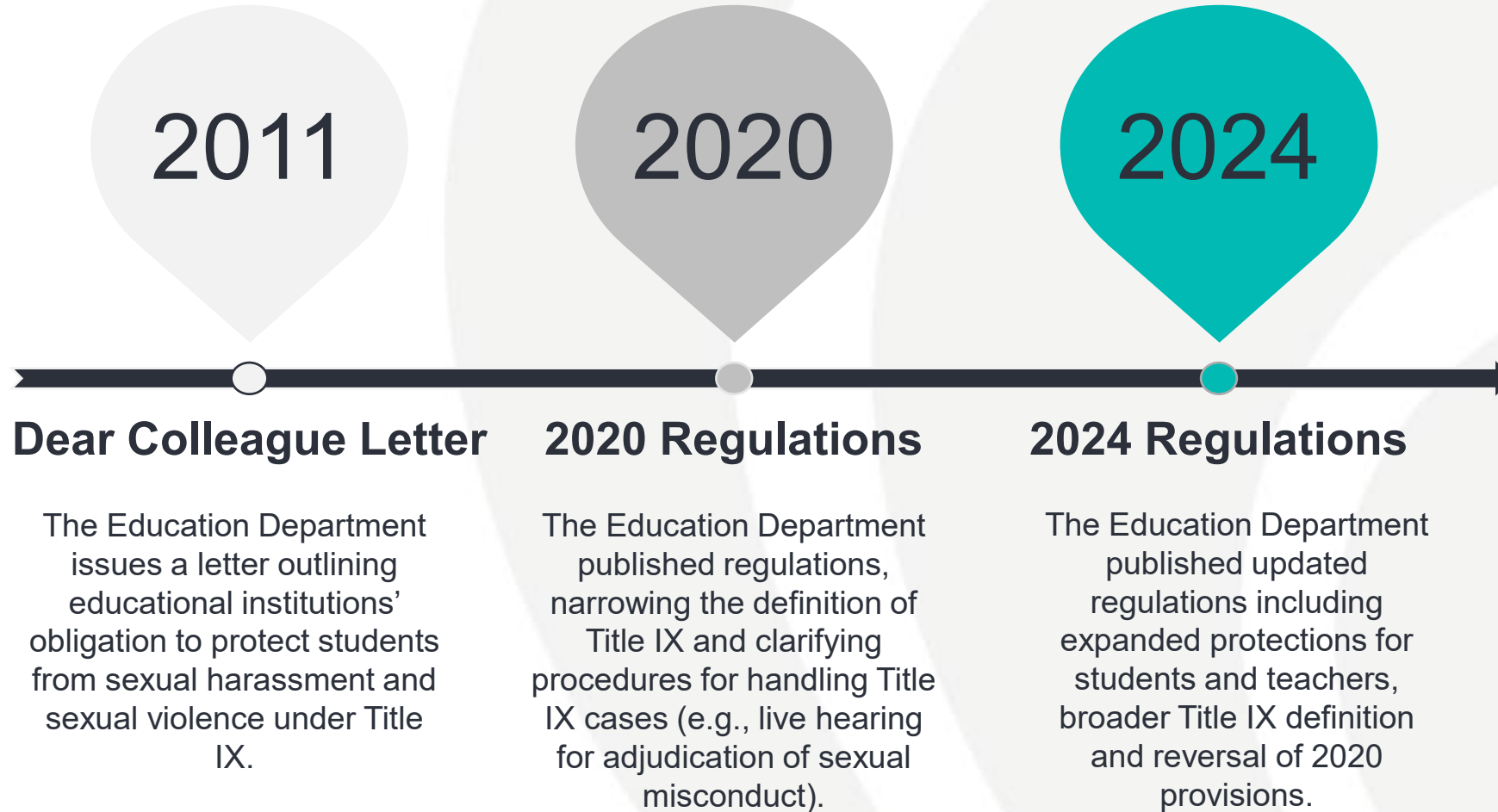
Has your institution updated its Title IX policy and procedures to reflect the 2024 regulations?

- A. Yes - we have updated our policies and procedures
- B. Yes - we have begun to update our policies and procedures, but have not yet approved or implemented the updated policy
- C. No – we have not updated our policies and procedures

Title IX overview

Title IX of the Education Amendments of 1972 states: “No person in the United States shall, on the basis of sex, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any education program or activity receiving Federal financial assistance.”

Regulatory timeline



Current legal landscape

State of Alabama v. Cardona

Impacted States: Alabama, Florida, Georgia, South Carolina
Date filed: April 29, 2024

Case status:

Injunction issued July 31 blocking the rule in four impacted states

State of Texas v. the United States of America

Impacted states: Texas
Date filed: April 29, 2024

Case status:

Injunction issued July 11 blocking the rule in Texas

State of Louisiana v. U.S. Department of Education

Impacted States: Louisiana, Mississippi, Montana, Idaho
Date filed: April 29, 2024

Case status:

Injunction issued June 13 blocking the rule in four impacted states. Education Department appealed. 5th Circuit upheld injunction.

State of Tennessee v. Cardona

Impacted states: Tennessee, Kentucky, Ohio, Indiana, Virginia, West Virginia
Date filed: April 30, 2024

Case status:

Injunction issued June 17, blocking the rule in six impacted states. Education Department appealed. 6th Circuit upheld injunction.

State of Oklahoma v. Cardona

Impacted states: Oklahoma
Date filed: May 6, 2024

Case status:

Injunction issued July 31 blocking the rule in Oklahoma

Arkansas v. U.S. Department of Education

Impacted states: Arkansas, Iowa, Missouri, Nebraska, North Dakota, South Dakota
Date filed: May 7, 2024

Case status:

Injunction issued July 24 blocking the rule in six impacted states

Kansas v. United States Department of Education

Impacted states: Kansas, Alaska, Utah, Wyoming
Date filed: May 14, 2024

Case status:

Injunction issued July 2 blocking the rule in Kansas, Alaska, Utah, and Wyoming as well as more than 400 schools in 44 states

In August 2024, the Supreme Court denied a request to partially curb injunctions that are blocking Title IX regulations.

The Court ruled the bulk of the regulation could not be separated from three challenged provisions that newly define sex discrimination to cover sexual orientation and gender identity.

Audit approach

Objectives

- Ensure compliance with Title IX regulations.
- Identify areas for improvement in institutional policies and procedures.

Review policies and procedures for compliance with Title IX

Conduct interviews to understand communication channels and implementation of guidance

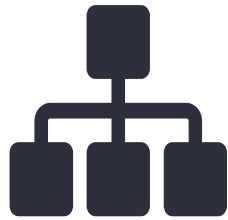
Examine case files to ensure proper handling of cases and complaints

Evaluate websites to confirm resources and contact information links are active

Common improvement opportunities



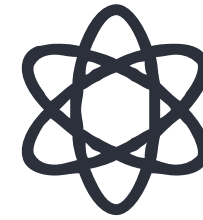
Increase documentation



Clarify roles and responsibilities



Improve efficiency of investigations



Enhance training



Update websites and resources

Additional resources

Topic	Reference
2024 Title IX Regulations	<u>FACT SHEET: U.S. Department of Education's 2024 Title IX Final Rule Overview</u>
2020 Title IX Regulations	<u>Nondiscrimination on the Basis of Sex in Education Programs or Activities Receiving Federal Financial Assistance</u>
Lawsuits Regarding 2024 Regulations	<u>Which States Have Sued to Stop Biden's Title IX Rule?</u>
Potential Implications to the Department of Education with Changes in Administration	<u>Trump wants to shut down the Department of Education. Here's what that could mean</u>

Related Party Disclosures



Polling Question #3

Have you performed an audit or advisory review related to related party disclosures?

- A. Yes – we have either performed or are in process of performing an audit or advisory review of related party disclosures
- B. Yes – we have an audit or advisory review planned
- C. No – we have not completed or currently plan to complete an audit or advisory review of this area
- D. Unsure or other

Related party disclosure requirement changes impacting all colleges and universities

The U.S. Department of Education (ED) published a final regulation on Oct. 31, 2023 that went into effect on July 1, 2024. The final regulation includes changes to the financial responsibility provisions, including enhanced related party disclosure requirements, that go beyond what an institution would be required to report under Generally Accepted Accounting Principles (GAAP).

RELATED PARTY DISCLOSURES

Student financial assistance – related parties

If Title IV funding (SFA) is received from the U.S. Department of Education (Education), you should be aware of the final regulation titled, Financial Responsibility, Administrative Capability, Certification Procedures, Ability to Benefit (ATB), which requires institutions participating in the SFA program, among other things, to disclose:

- “All” related party transactions in their audited financial statements.
- Details such as related party name, location and description
- The absence of related party transactions or outstanding balances.

See specific language in 34 CFR 668.23(d)(1) and read FAQs issued by Education on the above rule

Effective date of the regulation is for financial statements submitted to the Department on or after July 1, 2024



Summary of the GAAP requirements and ED regulations

	ASC 850	Title 34 CFR §668.23(d)(1)
When is disclosure required?	850-10-50-1: Financial statements shall include disclosures of material related party transactions , other than compensation arrangements, expense allowances, and other similar items in the ordinary course of business.	Disclosure requirements extend beyond ASC 850 to include all related parties. If there are no related parties, this must be disclosed.
What must be disclosed?	<p>1.850-10-50-1: The disclosures shall include: the nature of the relationship(s) involved</p> <p>2.a description of the transactions and other such information to understand the effects of the transactions on the financial statements</p> <p>3.dollar amount of transactions for each of the periods presented</p> <p>4.Amounts due from or to related parties</p>	Such information must include, but is not limited to, the name, location and a description of the related entity, including the nature and amount of any transactions between the related party and the institution, financial or otherwise, regardless of when they occurred.
Can I aggregate transactions?	<p>850-10-50-2 states that notes or accounts receivable from officers, employees or affiliated entities must be shown separately and not included under a general heading such as notes receivable or accounts receivable.</p> <p>850-10-50-3 indicates that in certain cases, aggregation of similar transactions may be appropriate. Sometimes, the effect of the relationship between the parties may be so pervasive that disclosure of the relationship alone will be sufficient.</p>	All related party transactions must be disclosed in a level of detail that would enable the Department to readily identify the related party. There is no provision that would permit aggregation of transactions or an exception to the disclosure requirements above.
Do I have to make disclosure if there are no related party transactions?	No explicit requirement to disclose. 850-10-50-1 indicates that disclosure is only required for material related party transactions.	If there are no related party transactions during the audited fiscal year or related party outstanding balances reported in the financial statements, then management must add a note to the financial statements to disclose this fact.
Do I have to disclose the names of the individual or entity?	850-10-50-3: If necessary to the understanding of the relationship, the name of the related party shall be disclosed.	<p>Name, location and a description of each related party.</p> <p>De minimis transactions such as “routine items such as meals provided to all board members during a working lunch would not be a related party transaction since the meals would be incidental to supporting a board meeting” are not intended to be reported.</p>



Audit objectives and approaches

We recommend that institutions consider the following to be audit-ready:

- Review existing procedures to ensure the institution has a process to identify, track and report on related party transactions, including establishing or refining internal controls to ensure completeness and accuracy of the data
- Enhance existing procedures to ensure a clear definition of "related party" is conveyed across campus. For identified related parties, ensure the institution is gathering the additional information required by §668.23, including the name, location and description of the transaction
- Consider the need to establish a centralized reporting mechanism
- Report to stakeholders that such additional information will be required to be reported to ED in your annual financial statement audit
- Engage with your auditor early to understand the additional effort required for enhanced disclosure and reporting
- Consider whether current conflict of interest policies and procedures are sufficient to identify related party transactions

Common transactions

Purchases of goods and services (vendors – construction, legal, etc.)

Contributed goods or services

Contributions

Purchase or sale of assets

Leasing activities

Donated space

Banking relationships

Challenges for the HE community



ED may determine that institutions not in compliance are not financially responsible and could result in institutions being required to obtain a letter of credit



Institutions that do comply may violate OMB guidelines on personally identifiable information



Difficult and costly to implement financial reporting internal controls to capture every related party transaction

Additional resources

Topic	Reference
NACUBO AR 24-01	<u>AR 24-01 Financial Responsibility Administrative Capability and Certification Procedures</u>
ED FAQ	<u>Financial Responsibility Regulations - Questions and Answers</u>
AICPA TQA	<u>TQA Section 6960.13</u>
FSA Electronic Announcement 24-127	<u>Electronic Announcement ID GENERAL-24-127</u>



Uniform Guidance



Polling Question #4

Has your institution included an audit or advisory review related to Uniform Guidance on this year's audit plan?

- A. Yes – an engagement is planned for this year
- B. No, but we plan to next year
- C. No, we do not have an audit or advisory review planned for this year or next year

What is the Uniform Guidance?

- Office of Management and Budget's (OMB) *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*
- Government-wide framework for grants-management
- Federal agencies are required to incorporate these requirements and terms in their grant oversight

<https://www.ecfr.gov/current/title-2/part-200>

Uniform Guidance - Parts

- Subpart A – Acronyms and Definitions
- Subpart B – General Provisions
- Subpart C – Pre-Award Award Requirements and Contents of Federal Awards
- Subpart D – Post Federal Award Requirements
- Subpart E – **Cost Principles**
- Subpart F – **Audit Requirements**
- Additional Appendices
 - Appendix III to Part 200 - Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs)

Uniform Guidance Change Highlights

Update process

- OMB began the revision process in February 2023 with its Notice of Request for Information in the Federal Register – seeking public input for proposed revisions to 2 CFR
- Objectives of revisions
 - Incorporating statutory requirements and administrative priorities
 - Reducing agency and recipient burden
 - Clarifying sections that recipient or agencies have interpreted in different ways
 - Rewriting applicable sections in plain language, improving flow, and addressing inconsistent use of terms

Effective date



The effective date for the final guidance is **October 1, 2024** (applied to awards issued on or after that date)

Federal agencies can apply the new guidance prior to October 1, 2024, but they were not required to do so
Federal agencies cannot apply the new changes prior to June 21, 2024 (60 days from release of the final rules)



Many changes do not pertain to individual awards, such as the increase in the UG audit threshold. The effective date for such changes are for **fiscal years** beginning on or after October 1, 2024

Implementation

- Unless different provisions are required by statute or approved by OMB, agencies must implement by 10/1/2024
 - Must be applied in full to all activities
 - Some agencies have received approval from OMB to delay implementing full provisions until October 1, 2025
- Federal agency and recipient may seek to apply only one or more provisions to an existing award through authority under 2 CFR 200.102(c)
 - Example: An agency may seek to amend an award that existed prior to 10/1/2024 to permit recipient to use the new de minimis indirect cost rate

Subaward implementation

- Applicability of the 2024 UG revisions depends on the **prime awardee**
- If a federal agency amends an existing award prior to October 1, 2024, then the 2024 revisions must apply to subawards issued under that award as well
 - PTE must also amend any subawards already issued under that award
- If the Federal agency has not applied the 2024 UG revisions to the prime awardee, the PTE must not apply the 2024 UG revisions to a subaward, regardless of whether it was issued on or after October 1, 2024

UNIFORM GUIDANCE

Summary of Changes

Acronyms and definitions

	Current Guidance	Revised UG (effective 10/1/24)
Equipment Threshold	\$5,000	\$10,000*
MTDC – Subawards Threshold	\$25,000	\$50,000
Supplies Threshold	\$5,000	\$10,000

* Use the lessor of the entity's capitalization threshold or \$10,000

Eliminated acronyms used infrequently and added others (200.0)

Added and revised several definitions (200.1)

Participant is now defined

Subaward MTDC treatment

- The application of indirect costs under MTDC basis moved from the first \$25,000 of subaward costs to the first **\$50,000** of subaward costs
- This application is still based on **lifetime** of the subaward and not on an annual basis
 - For example, Recipient A made a subaward to Subrecipient Z in the amount of \$200,000. Recipient A reported costs for THIS subaward of \$100,000 in both Year 1 and Year 2. For purposes of computing the base costs, Recipient A includes \$50,000 in the base in Year 1 and \$0 in Year 2

Mandatory disclosures

~~The non-Federal entity or~~ An applicant ~~for~~, recipient, or subrecipient of a Federal award must promptly disclose ~~whenever, in a timely manner, in writing to the Federal awarding agency or pass-through entity all violations~~ connection with the Federal award (including any activities or subawards thereunder), it has credible evidence of the commission of a violation of Federal criminal law involving fraud, conflict of interest, bribery, or gratuity violations ~~potentially affecting the Federal award. Non-Federal entities that have received a Federal award including~~ found in Title 18 of the ~~term and condition outlined in appendix XII to this part are~~ United States Code or a violation of the civil False Claims Act (31 U.S.C. 3729–3733). The disclosure must be made in writing to the Federal agency, the agency’s Office of Inspector General, and pass-through entity (if applicable). Recipients and subrecipients are also required to report ~~certain civil, criminal, or administrative proceedings to SAM (currently FAPHS).~~ matters related to recipient integrity and performance in accordance with Appendix XII of this part. Failure to make required disclosures can result in any of the remedies described in § 200.339. (See also 2 CFR part 180, 31 U.S.C. 3321, and 41 U.S.C. 2313.)

Revised to be in alignment with the FAR, such that recipients and subrecipients must promptly disclose *credible evidence* of a violation of Federal criminal law potentially affecting the Federal award or a violation of the civil False Claims Act; and to provide written disclosure to the agency’s Office of Inspector General.

- Note the extant language did not use the term “credible evidence”, requiring disclosure for violations *potentially affecting* a Federal award

Pre-award requirements

Updated policy for fixed amount awards to clarify that certain cost principles under Subpart E apply to the budget; and that record retention and access requirements apply (200.201)

Reinforced importance of engaging communities during program development (200.202)

NOFO: Emphasized plain language and clearly communicating requirements, clearly identifying eligible applicants, providing an executive summary, and providing technical assistance to inexperienced applicants (200.204)

Emphasized diversity of reviewers in merit review panels (200.205)

Added new section on whistleblower protection (200.217)

Post-award requirements

Clarified certain allowable provisions that pass-through entities can add to procurement contracts to reflect labor-related goals
(200.318)

Internal controls must include cybersecurity measures
(200.303)

Revisions of budget and program plans removed prior approval for transfers of 10% of total budget if award is less than simplified acquisition threshold
(200.308)

Allowed for more flexibility on disposition of equipment
(200.313)

Increased threshold for equipment and unused supplies from \$5,000 to \$10,000 *(200.1, 200.313-314)*

Changed “small purchases” to “simplified acquisitions” to further align with standard terminology. *(200.320)*

Increased threshold of Fixed Award Subawards to \$500,000 *(200.333)*



Enhanced requirement – internal controls

2 CFR 200.303 – Internal controls

- (a) The recipient and subrecipient must: establish, document, and maintain effective internal control over the Federal award that provides reasonable assurance that the recipient and subrecipient is managing the federal award in compliance with federal statutes, regulations, and terms and conditions of the federal award.
- (e) Take reasonable cybersecurity and other measures to safeguard information including protected personally identifiable information (PII) and other types of information.

Cost principles

Guidance added to address administrative closeout costs. Must be incurred (and must be liquidated) as of the due date of the final report(s). (200.403)

Eliminated several prior approval requirements (200.407, 200.440, etc.)

Increase de minimis indirect cost rate from 10% to “up to” 15% (200.414)

Increased subaward threshold for calculating indirect from \$25,000 to \$50,000 (200.1, 200.414)

Eliminated the DS-2 requirements for IHE (200.419)

Stated that unfunded pension costs must be limited to compensation for employees allocable under the award (200.431)

Prior written approval

Removes the requirement for prior written approval for:

- 200.201 Changes in principal investigator, project leader, project partner or scope of effort
- 200.311 Real Property
- 200.313 Equipment
- 200.413 Administrative and clerical salaries charged as direct costs
- 200.438 Entertainment Costs
- 200.454 Memberships, Subscriptions, and Professional Activity Costs
- 200.456 Participant support costs
- 200.467 Selling and marketing costs
- 200.470 Taxes (Value Added Tax refunds for approved activities under the award)

Indirect costs

- De minimis indirect cost rate from 10% to “up to **15%**” of modified total direct costs (MTDC)
 - **New Awards:** Recipients may elect to use the new 15 percent de minimis indirect cost rate for any award executed on or after October 1, 2024.
 - **Existing Awards:** Federal agencies may allow a recipient to apply the 15 percent de minimis rate to an existing award if there are sufficient funds to support.
 - Only applies to costs incurred after the effective date of the amendment to implement the 15 percent de minimis rate
 - Cannot retroactively apply to costs incurred prior to the amendment

Audit requirements

Audit threshold raised
from \$750,000 to
\$1,000,000

Revisions to audit
requirements in Subpart
F are effective October
1, 2024, with the
following exception :

The increase in the single
audit and major program
thresholds (200.501,
200.518) are effective for
fiscal years beginning on
or after **October 1, 2024.**

UNIFORM GUIDANCE

Audit Preparation

What action items are needed?

Assign a person(s) to understand the changes

Consider whether revisions to policies, procedures and/or controls are needed

Consider how the changes may affect risk assessment of the entity and subrecipients

Educate stakeholders

New policy and procedure implementation

- Gap Assessment with current policies, procedures, and systems
 - Documented controls
- Internal Audit testing
 - Updates to testing modules, procedural reviews
- Subrecipient contracting and monitoring
 - You may need to update subrecipient monitoring plans, assessments, contract templates, and review procedures
- Update any training documentation
 - A good excuse to execute a new training for internal staff

Common findings



Cost Allowability



Procurement
procedures



Reporting –
Inaccurate and
untimely



Subrecipient
Monitoring



Program Income
and Cost Share
calculation

Additional resources

- Baker Tilly’s Overview of Updates to the Uniform Guidance
 - <https://www.bakertilly.com/insights/overview-of-updates-to-2-cfr-part-200-uniform-guidance>
- 2 CFR 200 – Updated Uniform Guidance Administrative Requirements
 - <https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200>
- Appendix III – Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs)
 - <https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200#Appendix-III-to-Part-200>
- Council on Federal Financial Assistance – Uniform Guidance Overview
 - <https://www.cfo.gov/coffa/uniform-guidance-coffa/2024/>



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Questions?

Thank you!

Let's connect:

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Announcements



Upcoming ACUA Webinars – Save the Date!

Month	Date & Time	Presenter	Topic
January 2025	1/30/25 – 1:00pm EST	Deloitte	Agile Auditing
February 2025	2/27/25 – 1:00pm EST	Diligent	Risk Assessment

Do you have an idea for a webinar? Contact the VLC director at wshinsato@calstate.edu





Stay Tuned for the December Kick Starter!

Information Technology – Third Party Risk Management

Will be available in the members-only Audit Tools section of www.ACUA.org





ACUA
Webinar

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