



Department of  
**Finance &  
Administration**

# GRANTS WORKSHOP

## AUC Tool & SSPAF Template

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# WORKSHOP AGENDA



Grants Workgroup Overview



Improved ICR Tool



AUC Tool Overview



SSPAF Template Overview



Future Steps

# GRANT WORKGROUP OVERVIEW

## ❖ Objective:

- Promote awareness of significant requirements that come with accepting grants.
  - Develop job aids.
  - Provide learning opportunities.
  - Serve as consultants.
  - Distribute Quarterly Newsletter.
  - Maintain the Grants Accounting Manual.
  - Monitor grant activity in Edison.
- ❖ Collaborative and ongoing effort.

# ICR TOOL FUNCTIONALITY OVERVIEW

- Summarizes the requirements set forth in the Uniform Guidance.
- Outlines the Grant Lifecycle.
- Contains Topical Index.
- Provides links to the following:
  - eCFR and Previous Circulars.
  - Funding Opportunities.
  - Federal Agency Compliance Additions and Exceptions.
  - Federal Agency Homepages.
  - System for Award Management (SAM) and Federal Awardee Performance and Integrity Information System (FAPIIS).
  - USAspending.gov

# IMPROVED ICR TOOL

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2 C.F.R Part 200  
Uniform Guidance.

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Expanded  
Index.

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❖ Job Aids Link.

<http://www.tn.gov/finance/article/fa-acffin-swa>



# AUC TOOL FUNCTIONALITY OVERVIEW

- ❖ Determine if costs are allowable or unallowable.
- ❖ Provide a tool to efficiently access actual Federal regulation.

- ❖ Provide a side-by-side comparison with previous guidance.
- ❖ Provide links to the previous guidance.

# AUC TOOL

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2 C.F.R Part 200

UG - Subpart E

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Allowable vs.

Unallowable

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❖ Job Aids Link.

<http://www.tn.gov/finance/article/fa-accfin-swa>



Allowability of  
Legal Costs  
Incurred by  
Government  
Contractors

by Nicole Mitchell,  
Tom Marcinko  
& Doran Dominguez



## Navigation of the AUC Tool to:

- ❖ Search for allowability of the specific cost:
  - Allowable vs. Unallowable Tab.
  - Advertising
  - Costs of Compensation
  - General Government Costs





## Navigation of the AUC Tool to:

- ❖ Compare previous guidance (OMB Circular A-87) to Uniform Guidance Subpart E,
  - A87 vs. UG-Subpart E Tab.
  - Performance Audit Cost.
  - Depreciation Expense.

# SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

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UG-Subpart F

200.511 (b)

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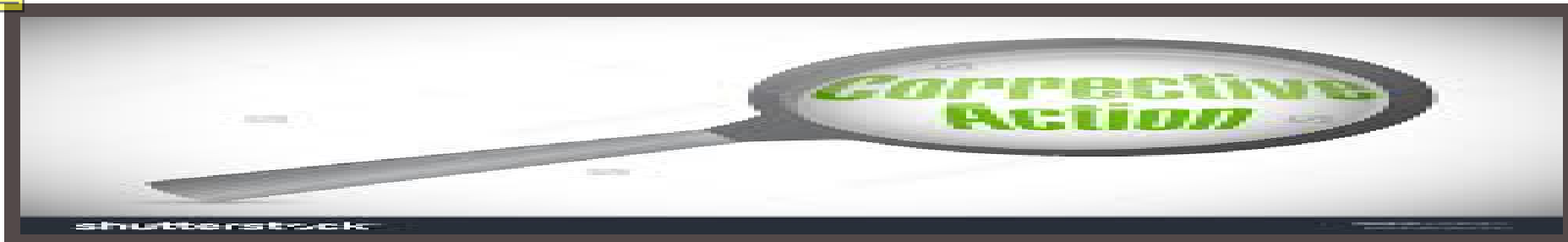
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SSPAF

Template

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## SSPAF Template:

- ❖ **Uniform Guidance – Subpart F Section 200.511 (b)**
  - ❖ **When Audit Finding is fully corrected:**
    - ❖ List the audit finding and state corrective action was taken.
  - ❖ **When Audit Finding is not corrected or partially corrected:**
    - ❖ List reason for recurrence, planned corrective action, and any partial corrective action taken.
    - ❖ Must also disclose if corrective action taken is significantly different from corrective action previously reported.
  - ❖ **When Audit Finding is no longer valid or warrant further action:**
    - ❖ Must provide the reason for this position.



## SSPAF Template:

### ❖ Step by step instructions:

**Part I.** General information – from Prior Years Single Audits

**Part II.** Indicate if Audit Finding: Fully corrected, partially corrected, not corrected, or no longer valid.

**Part III.** When audit findings were Not corrected or were only partially corrected.

**Part IV.** No longer valid/do not warrant further action.

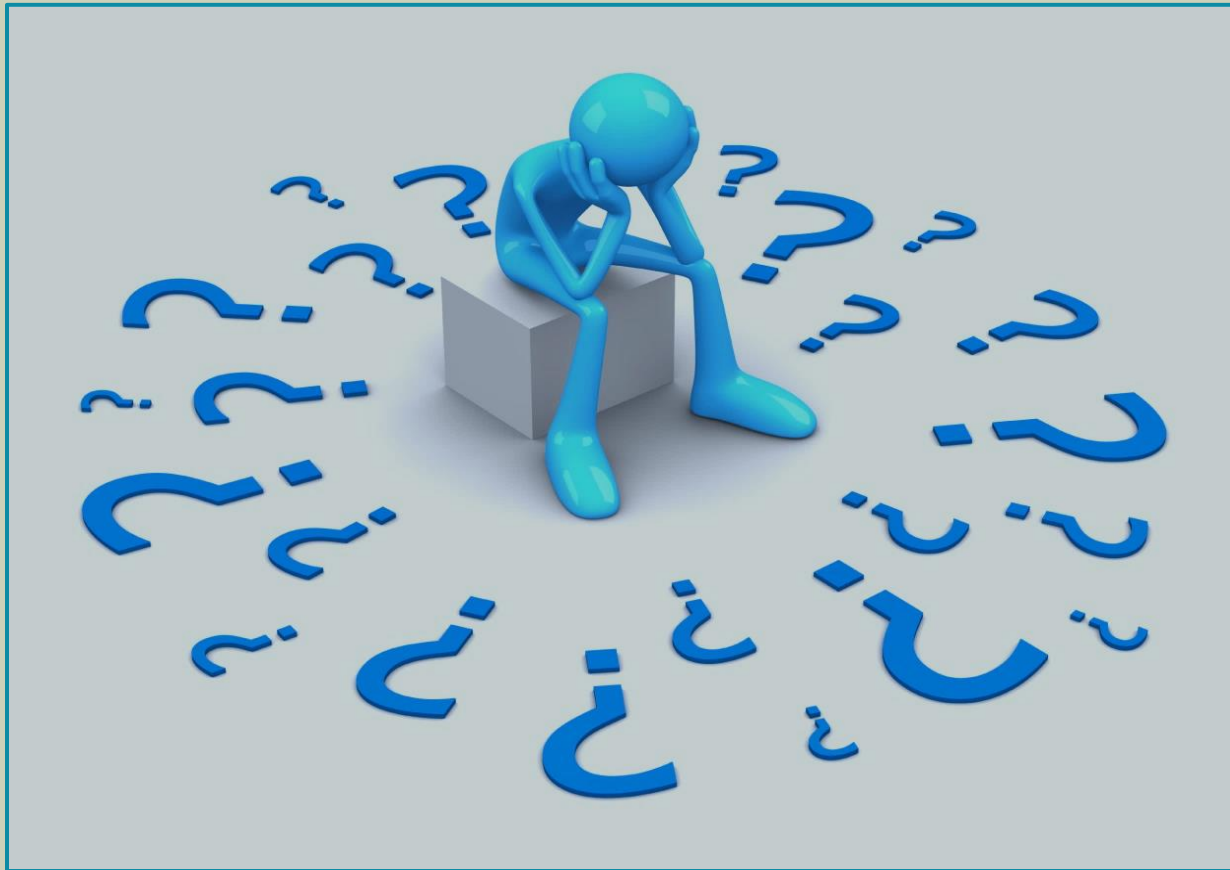


# FUTURE STEPS

## What is Coming Next?

- Frequently Asked Questions on new SEFA/SIS reporting requirements.
- Illustrative Examples of SEFA and SIS reporting using template.
- Revised Business Process to accommodate new SEFA reporting requirements.
- Template for complying with Federal requirements for Corrective Action Plan (CAP).
- Preliminary Stages of revising F&A Policy 3 through issuance of a joint Policy with the Central Procurement Office.

# QUESTIONS



# CONTACT INFORMATION

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