


**2 CFR 200**

**UNIFORM ADMINISTRATIVE  
REQUIREMENTS, COST PRINCIPLES,  
AND AUDIT REQUIREMENTS FOR  
FEDERAL AWARDS**



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**TRAINING OBJECTIVES**

- Background Information
- 2 CFR 200 
  - Administrative Requirements
  - Cost Principles
  - Audit Requirements
- What Do I Do With All This Information?
  - WYDOT Subward Agreements
  - Subrecipient Monitoring
  - Internal Review Audits
  - Subrecipient Requirements
  - What now?



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**BACKGROUND  
INFORMATION**

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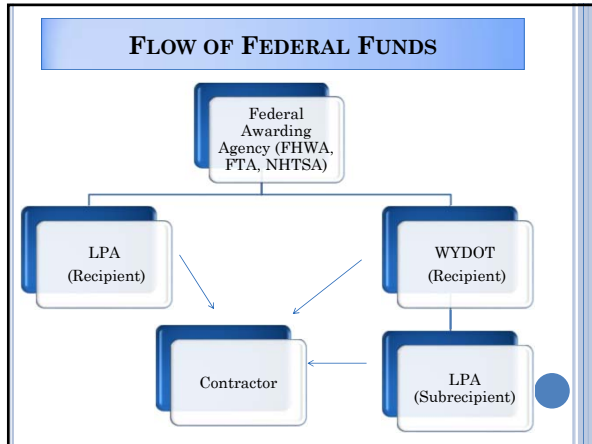
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### WYDOT FY 2020 PASS-THROUGH FUNDING

CFDA #	Program Title	Amount Provided To Subrecipients
20.106	Airport Improvement Program	34,439,368
20.205	Highway Planning and Construction	5,019,051
20.500	Federal Transit Capital Investment Grants	0
20.505	Metropolitan Transportation Planning	461,640
20.509	Formula Grant for Rural Areas	6,458,547
20.513	Enhance Mobility of Seniors & Individuals with Disabilities	152,744
20.516	Job Access & Reverse Commute Program	0
20.526	Bus & Bus Facilities Formula Program	1,000,816
20.600	State and Community Highway Safety	670,660
20.602	Occupant Protection Incentive Grants	0
20.607	Alcohol Open Container Requirements	437,796
20.616	National Priority Safety Programs	645,592
20.933	National Infrastructure Investments	0
<b>Total Federal funds pass-through WYDOT to subrecipients</b>		<b>49,286,214</b>

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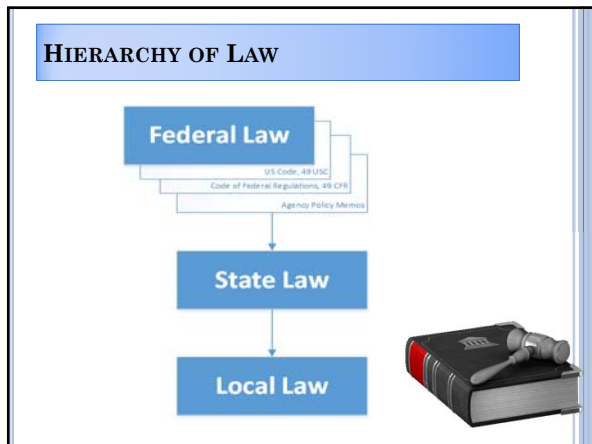
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**2 CFR 200  
UNIFORM REQUIREMENTS**

- 2 CFR 200 consists of the following:
  - **Subpart A:** Acronyms & Definitions
  - **Subpart B:** General Provisions
  - **Subpart C:** Pre-award Requirements
  - **Subpart D:** Post Award Requirements
  - **Subpart E:** Cost Principles
  - **Subpart F:** Audit Requirements
  - **Appendix I – VIII**



- New Updates Effective 8/13/20 & 11/12/20

[www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200\\_main\\_02.tpl](http://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl)

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**2 CFR 200  
GENERAL PROVISIONS**

- **2 CFR 200.112 Conflicts of interest**
  - Subrecipients **must** disclose in writing any potential conflict of interest to WYDOT
- **2 CFR 200.113 Mandatory disclosures**
  - Subrecipient **must** disclose, in a timely manner, in writing to WYDOT all violations of federal criminal law involving fraud, bribery, or gratuity violations potentially affecting the federal awards



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**2 CFR 200  
NEW REVISION – EFFECTIVE NOVEMBER 12, 2020**

- **2 CFR 200.202 Program Planning and Design**
  - The Federal awarding agency must design a program and create an Assistance Listing before announcing the Notice of Funding Opportunity
- **2 CFR 200.215 Never Contract with the Enemy**
  - Federal awarding agencies and recipients are subject to the regulations implementing Never Contract with the Enemy in 2 CFR part 183



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**2 CFR 200**  
**NEW REVISION – EFFECTIVE AUGUST 13, 2020**

o **2 CFR 200.216 Prohibition on certain telecommunications and video surveillance services or equipment**

- Applies to recipients and subrecipients
- Cannot procure, obtain, extend, renew or enter into a contract to obtain telecommunication equipment or services from the following manufacturers:
  - o Huawei Technologies Company, ZTE Corporation, Hytera Communications Corporation, Hangzhou Hikvision Digital Technology Company, Dahua Technology Company, and any subsidiary or affiliate of these entities.




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**2 CFR 200**  
**SUBPART D**  
**ADMINISTRATIVE**  
**REQUIREMENTS**

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**2 CFR 200.302**  
**FINANCIAL MANAGEMENT**



o **Financial management system must be sufficient to:**

- Permit the preparation of required reports; and
- Trace funds to a level of expenditures adequate to establish that such funds have been used appropriately

o **Financial management system must provide the following:**

- Identification, in its accounts, of all federal awards received & expended;
- Accurate, current, and complete disclosure of financial results;
- Records that adequately identify source & application of funds;
- Effective control over, and accountability for, all funds, property, & other assets;
- Comparison of expenditures with budget amounts; and
- **Written** procedures for determining the allowability of costs




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**2 CFR 200.303  
INTERNAL CONTROLS**



- o **Subrecipients must:**
  - Establish & maintain effective internal control over subaward
  - Comply with Federal statutes, regulations, and the terms & conditions of subaward
  - Evaluate & monitor compliance
  - Take prompt action when instances of noncompliance are identified
  - Take reasonable measures to safeguard protected personally identifiable information (PII) & other information designated as sensitive




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**2 CFR 200.305  
PAYMENT**

- o WYDOT pays on a reimbursement basis which means the following:
  - Subrecipients must pay all employees, contractors, consultants, etc. prior to requesting reimbursement from WYDOT
  - WYDOT must make payment to subrecipient within 30 calendar days after receipt of the reimbursement request, unless request is determined to be improper




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**2 CFR 200.306  
COST SHARING OR MATCHING**

- o **Any shared costs or matching funds and all contributions must meet the following criteria:**
  - Are verifiable from records;
  - Are not included as contributions for any other award;
  - Are necessary and reasonable;
  - Are allowable;
  - Are not paid by the Federal government under another Federal award;
  - Conform to other provisions of 2 CFR 200.306




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**REVISED DEFINITIONS**

(NEW EFFECTIVE NOVEMBER 12, 2020)

- o **Budget Period**
  - The time interval from the start date of a funded portion on an award to the end date of that funded portion during which recipients are authorized to expend the funds awarded, including any funds carried forward or other revisions pursuant to 2 CFR 200.308
- o **Period of Performance**
  - The total estimated time interval between the start of an initial Federal award and the planned end date, which may include one or more funded portions, or budget periods.



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**2 CFR 200.309**

**MODIFICATIONS TO PERIOD OF PERFORMANCE**  
(NEW EFFECTIVE NOVEMBER 12, 2020)

If a Federal awarding agency or passthrough entity approves an extension, or if a recipient extends under 2 CFR 200.308(e)(2), the Period of Performance will be amended to end at the completion of the extension. If a termination occurs, the Period of Performance will be amended to end upon the effective date of the termination. If a renewal award is issued, a distinct Period of Performance will begin.



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**2 CFR 200.320**

**METHODS OF PROCUREMENT TO BE FOLLOWED**  
(NEW EFFECTIVE NOVEMBER 12, 2020)

- o Micro-Purchase – simplest and most informal of the procurement methods
  - Purchases not to exceed \$10,000
  - No quotations required if the price is reasonable
  - Purchases should be distributed equitably among qualified suppliers to the extent practical
- o Small Purchases – Relatively simple and no extensive bidding requirements
  - Purchases not to exceed \$250,000
  - Get rate quotations from an adequate number of qualified sources
- o Sealed Bid
  - Purchases over \$250,000
  - Bids are publicly solicited and a firm fixed-price contract (lump sum or unit price) is awarded
  - Price is a major factor and a formal bidding process is generally required
- o Competitive Proposal
  - Purchases over \$250,000
  - Normally used with more than one source submitting an offer, and either a fixed price or cost-reimbursement type contract is awarded
  - Used when conditions are not appropriate for a sealed bid
- o Sole Source
  - Non-competitive method for any dollar amount
  - Should only be used if one or more of the following circumstances apply:
    - o The item is available from a single source;
    - o An emergency for the requirement will not permit a delay resulting from competitive solicitation (**POOR PLANNING IS NOT AN EMERGENCY**);
    - o The federal awarding agency or WYDOT expressly authorizes noncompetitive proposals in response to a written request from the subrecipient; or
    - o After solicitation of a number of sources, competition is determined inadequate.



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**2 CFR 200.322 DOMESTIC PREFERENCE FOR PROCUREMENT**  
(NEW EFFECTIVE NOVEMBER 12, 2020)

As appropriate and to the extent consistent with law, the non-Federal entity should, to the greatest extent practicable under a Federal award, provide a preference for the purchase, acquisition, or use of goods, products, or materials produced in the United States (including but not limited to iron, aluminum, steel, cement, and other manufactured products)



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**2 CFR 200.318-327 PROCUREMENT STANDARDS**

- o Regardless of the size of the purchase:
  - The purchase must comply with the non-Federal entity's documented procurement procedures
  - The purchase must be necessary to carry out the Federal award
  - The purchase must be made with open competition to the extent required
  - The organization is in compliance with their conflict of interest policy
- o Subrecipients MUST
  - Incorporate a clear & accurate description of the technical requirements for the material, product or service to be procured; and
  - Identify all requirements which the offerors must fulfill & all other factors to be used in the decision



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**2 CFR 200.317-327 PROCUREMENT**

**Entity must maintain records sufficient to detail the history of procurement.**

This includes but is not limited to:

- Rationale for the method of procurement
- Selection of contract type
- Contractor selection or rejection
- Basis for contract price

*Entity must have a written procurement policy that includes the requirements of 2 CFR 200.317-327*



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**2 CFR 200.332  
REQUIREMENTS FOR WYDOT**

- Every subaward is clearly identified as a subaward & includes required information
  - Federal award identification information
  - Flow-through all requirements & any additional requirements
  - If requested, negotiate indirect cost rate
  - Require access to records & financial statements
  - Relay terms & conditions of closeout of subaward
- Evaluate each subrecipient's risk of noncompliance
- Impose specific subaward conditions, if necessary
- Monitor the activities of the subaward
- Consider results of subrecipient audits, on-site reviews or other monitoring
- Consider taking enforcement action for noncompliance



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**2 CFR 200.332 (A)(1)  
FEDERAL AWARD IDENTIFICATION**

Effective November 12, 2020

- Required elements include
  - Subrecipient name
  - Subrecipient DUNS #
    - Effective December 2020, the DUNS # will change to the Unique Entity Identifier (UEI).
  - Federal Award Identification Number (FAIN #)
  - Federal award date
  - Subaward period of performance start and end date
  - Subaward budget period start and end date
  - Amount of federal funds obligated by action
  - Total amount of federal funds obligated to subrecipient
  - Total amount of the federal award
  - Federal award project description
  - Contact information for federal awarding agency & WYDOT
  - Assistance listings number and title (prior known as CFDA#)
  - Whether the subaward is research & development
  - Indirect cost rate for the Federal award including if de minimus is charged



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**2 CFR 200.334  
RETENTION REQUIREMENTS FOR RECORDS**

Financial records, supporting documents, statistical records & all other records pertinent to subawards **must be retained for 3 years from performance end date**



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**2 CFR 200.337  
ACCESS TO RECORDS**

Federal awarding agency, Inspectors General, the Comptroller General of the United States, and WYDOT **must** have the right of access to any documents, papers, or other records which are pertinent to the subaward.

The right also includes timely & reasonable access to personnel for interviews & discussion related to documents.



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**2 CFR 200.339  
REMEDIES FOR NONCOMPLIANCE**

o If WYDOT determines that noncompliance cannot be remedied by imposing additional conditions, WYDOT may take on or more of the following actions:

- Temporarily withhold payment pending correction of deficiency
- Disallow all or part of the cost of the activity not in compliance
- Wholly or partially suspend or terminate the subaward
- Initiate suspension or debarment proceedings
- Withhold further subawards
- Take other remedies that may be legally available



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**2 CFR 200.340 TERMINATION  
(NEW EFFECTIVE AUGUST 13, 2020)**

- o The Federal award may be terminated in whole or in part
  - Non-compliance with terms & conditions of Federal award
  - If award no longer effectuates the program goals or agency priorities
  - Mutual agreement between Federal and non-Federal entities
  - Pursuant to termination provisions



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**2 CFR 200.344**  
**CLOSEOUT**

**CLOSED**

- WYDOT will closeout the subaward when it determines that all applicable administrative actions and all required work of the subaward have been completed.
- Subrecipients are required to submit all financial, performance and other reports to the pass-through entity no later than 90 calendar days after the end date of the period of performance.
- WYDOT has no more than 120 days after the end date of the period of performance to submit all required information.

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**2 CFR 200**  
**SUBPART E**  
**COST PRINCIPLES**

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**2 CFR 200.402**  
**COMPOSITION OF COSTS**

Direct Costs  
+ Indirect Costs  
- Applicable Credits  
Total Cost of Federal Award



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**2 CFR 200.403**  
**FACTORS AFFECTING ALLOWABILITY OF COSTS**

- Cost must meet the following criteria to be allowable:
  - Necessary
  - Reasonable
  - Allocable
  - Legal
  - Consistent treatment
  - In accordance with GAAP
  - Not duplicated
  - Net of applicable credits
  - Adequately documented



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**2 CFR 200.404**  
**REASONABLE COSTS**

- What is a reasonable cost?
  - Ordinary/necessary
  - Restraints and requirements
  - Comparable prices
  - Prudent acts
  - Established practices



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**2 CFR 200.405**  
**ALLOCABLE COSTS**

- What is an allocable cost?
  - Cost benefit relationship
  - Appropriate amount
  - Cost shifting
  - Cost allocation plan



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**2 CFR 200.406  
APPLICABLE CREDITS**

- o **What are applicable credits?**
  - Discounts and rebates
  - Recoveries of losses
  - Refunds
  - Corrections of overpayments or errors
  - Federal receipts or finance activities



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**2 CFR 200.407  
PRIOR WRITTEN APPROVAL**

- o **Prior Approval may be sought in advance of incurring costs:**
  - Reasonableness and allocability are difficult to determine
  - Avoid disallowance or dispute by getting advance approval from WYDOT
  - Generally not required except under certain circumstances & when specifically required within the terms & conditions of the subaward agreement and 2 CFR 200



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**2 CFR 200.414  
INDIRECT COSTS**

- o Options for charging indirect cost rates to subawards:
  1. Develop and submit an indirect cost rate proposal and cost allocation plan.
  2. Use the 10% de minimis Indirect Cost Rate if:
    - o Receive less than \$35 million in **direct** Federal funding

**New for November 12, 2020 is 2 CFR 200.414(h)**

- Negotiated indirect cost rates must be available publicly on an OMB-designated Federal website.



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**Note:** if you choose to charge an indirect cost rate, the amount of your subaward does not change!



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**APPLICATION OF INDIRECT COSTS**

**\$100,00 total award with 80/20 match**



	With 10% Indirect Cost Rate	Without 10% Indirect Cost Rate
Federal Share	80,000	80,000
Available for Construction	72,000	80,000
Indirect Cost Paid	8,000	0
Local Share	20,000	20,000
Total Award	\$100,000	\$100,000

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**2 CFR 200.414  
INDIRECT COSTS**

- o **Benefits to claiming indirect costs**
  - Flexibility with local funds
  - Cash management tool

- o **“Pitfalls” of claiming indirect costs**
  - Less federal dollars for projects
  - Administratively burdensome



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**2 CFR 200.415  
REQUIRED CERTIFICATIONS**

o All subrecipients must provide the following two certifications:

1. Expenditures are proper and in accordance with the terms and conditions of the award.
2. Indirect Cost Plans include only costs that are allowable under the Uniform Guidance (2 CFR 200) and allocable to the Federal award.



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**2 CFR 200.420 – 476  
GENERAL PROVISIONS FOR SELECTED ITEMS  
OF COST**

- o List of selected items of cost is not all inclusive
- o Apply whether or not an item is direct or indirect
- o Based on treatment provided to similar or related items of cost



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**2 CFR 200.420 – 476  
GENERAL PROVISIONS FOR SELECTED ITEMS  
OF COST**

- o **Selected Items of Cost (not all inclusive)**
  - Advertising and Public Relations (2 CFR 200.421)
  - Alcoholic Beverages (2 CFR 200.423)
  - Depreciation (2 CFR 200.436)
  - Entertainment (2 CFR 200.438)
  - General Government Expenses (2 CFR 200.444)
  - Maintenance & Repair Costs (2 CFR 200.452)
  - Materials & Supplies (2 CFR 200.453)
  - Professional Service Costs (2 CFR 200.459)
  - Rental Costs (2 CFR 200.465)
  - Training (2 CFR 200.473)
  - Travel (2 CFR 200.475)



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# 2 CFR 200 SUBPART F AUDIT REQUIREMENTS

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**2 CFR 200 SUBPART F  
AUDIT REQUIREMENTS**

**FYs beginning after  
12/26/14**

- If subrecipient expends **\$750,000** or more in **combined** Federal dollars during their **fiscal year** they are required to hire a qualified CPA to conduct Single Audit

File with the Federal Audit Clearinghouse within earlier of:

- ✓ 30 days after receipt of audit report or
- ✓ 9 months after end of fiscal year

Note: Consequences for not having audit conducted in accordance with regulations

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**2 CFR 200.508  
AUDITEE RESPONSIBILITIES**

○ **The auditee must:**

- Procure for the audit
- Prepare appropriate financial statements, including the schedule of expenditures of Federal awards
- Promptly follow up and take corrective action on audit findings
- Provide CPA with access to personnel, accounts, books, records, supporting documentation, and other information as needed/requested

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**2 CFR 200.509  
AUDITOR SELECTION**

o **Factors to be considered in evaluating each proposal include:**

- o Responsiveness to the RFP,
- o Relevant experience,
- o Availability of staff with professional qualifications & technical abilities,
- o The results of peer review & external quality control reviews, and
- o Price



**Note:** there are restriction on CPA preparing indirect cost proposals

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**2 CFR 200.510  
FINANCIAL STATEMENTS**

o **Auditee must prepare:**

- Financial Statements
  
- Schedule of Expenditures of Federal Awards (SEFA) at a minimum must include:
  - o List individual Federal programs by Federal agency
  - o The name of the pass-through entity & identifying number assigned by the pass-through, if applicable
  - o Total Federal awards expended for each individual Federal program and the Catalog of Federal Domestic Assistance (CFDA) number
  - o Notes that describe significant accounting policies used in preparing the schedule, and note whether or not the 10% de minimis cost rate was elected



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**2 CFR 200.511  
AUDIT FINDINGS FOLLOW-UP**

o Auditee is responsible for follow-up and corrective action on all audit findings

o Summary schedule of prior audit findings must report the status of all prior year audit findings

o Corrective action plan **must** be prepared and include:

- Name(s) of the contact person(s) responsible for corrective action
- Corrective action planned
- Anticipated completion date
- If you do not agree with the audit findings or believe corrective action is not required, then the corrective action plan must include an explanation & specific reasons.



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**2 CFR 200.512  
REPORT SUBMISSION**

- o Audit **must** be completed and the data collection form & reporting package **must** be submitted to the Federal Audit Clearinghouse (FAC) within the earlier of:
  - 30 calendar days after receipt of the auditor's report(s), or
  - 9 months after the end of the audit period
- o Reporting package **must** include:
  - Financial statements & SEFA
  - Summary schedule of prior audit findings
  - Corrective action plan



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**2 CFR 200.521  
MANAGEMENT DECISIONS**

- o **Management Decision issued by Internal Review:**
  - Certification letter
  - Obtain copy of subrecipient audit reports if findings pertain to WYDOT funding:
    - o Review audit report for accuracy
    - o Review corrective action plan for reasonableness
    - o Issue a management decision to subrecipient clearly stating:
      - o Whether or not the audit finding is sustained
      - o Reason for the decision
      - o Expected auditee action to repay disallowed costs, make financial adjustments, or take other action



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**Wyoming Department of Transportation**  
Providing a safe, high quality, and efficient transportation system  
 3300 Bishop Boulevard  
 Cheyenne, Wyoming 82003-3441

**SINGLE AUDIT - CERTIFICATION FORM**

**SECTION A - Entity Information**

Entity Name \_\_\_\_\_ Fiscal Year Ending \_\_\_\_\_  
 Street Address \_\_\_\_\_ EIN # \_\_\_\_\_  
 City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_  
 Contact Name \_\_\_\_\_ Title \_\_\_\_\_  
 Phone \_\_\_\_\_ Fax \_\_\_\_\_ Email \_\_\_\_\_

**SECTION B - Independent Auditor Information**

Firm Name \_\_\_\_\_  
 Street Address \_\_\_\_\_  
 City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_  
 Phone \_\_\_\_\_ Fax \_\_\_\_\_ Email \_\_\_\_\_

**SECTION C - Subject to Single Audit Requirements**

**AUDIT OBLIGED** - Our entity is **subject** to the Single Audit requirements. Our entity expensed \$750,000 or more in total Federal Awards for the fiscal year and noted above. Note: Submission of your Single Audit Report and any Management Letters is required to be sent to WYDOT Report Review at the time you submit your Federal Audit Clearinghouse reporting package. **WYDOT** you have findings that pertain to WYDOT funding.  
 Date audit report is expected to be issued: \_\_\_\_\_

**EXEMPT STATUS** - Our entity is **exempt** from the Single Audit requirements for the following reason (check one):  
 Our entity expended less than \$750,000 in total Federal Awards for the fiscal year noted above.  
 Our entity is a for-profit organization and is not subject to the Single Audit requirements.  
 Note: Your entity is not required to submit any other documentation. However, you are required to have your records available for audit.

**SECTION D - SIGNATURE SECTION**

I am the entity's representative who is authorized to sign financial documents. I certify that we are in compliance with Federal laws and regulations. The statements made herein are true and correct to the best of my knowledge.

Representative Signature: \_\_\_\_\_ Date: \_\_\_\_\_  
 Representative Printed Name: \_\_\_\_\_ Title: \_\_\_\_\_

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**COMMON ISSUES FOUND**

- o **Common issues found with Single Audit Reports**
  - Inaccurate SEFA
    - o This usually happens because the financial system did not identify all federal funds or they are incorrectly identified
  - Corrective action plan does not include who will take corrective action and by when
  - Not obtaining an audit and submitting required information to FAC by required deadlines



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**AUDIT FINDINGS**

- o **WYDOT sees the following findings during reviews:**
  - Internal Controls
  - Allowable Costs
  - Cash Management
  - Davis Bacon
  - Procurement policies
  - Not obtaining audit within required time frame



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**WHAT DO I DO WITH ALL THIS INFORMATION?**



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### WYDOT SUBAWARD AGREEMENTS

- o Must clearly identify as a subaward agreement
- o Subaward agreement must include:
  - Federal Award Information
  - All federal and state requirements
  - Indirect cost rate negotiated, if applicable
  - Access to records
  - Terms & conditions concerning closeout of subaward
- o Cooperative agreements will not have this required information and is not required to be part of your Single Audit reporting.




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### WYDOT COOPERATIVE AGREEMENTS

- o On Cooperative Agreements only, WYDOT charges an indirect cost rate to local entities
  - All new agreements and projects with phase change amendments starting on October 1, 2020 rate will be 11%
  - The existing rate of 11% is effective through September 30, 2024
  - Based on FHWA approval, WYDOT may change the rate after this date




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### SUBRECIPIENT MONITORING

- o **Per 2 CFR 200 WYDOT is required to conduct oversight monitoring which could include the following:**
  - Review subrecipient reimbursement requests
  - Review subrecipient reports/documents
  - Review single audits
  - Schedule site visits
  - Conduct subrecipient audits based on risk
  - Project inspections by WYDOT or Federal Agencies
  - Approval for certain activities
  - Provide technical assistance & training
  - Communicate (phone, email, etc.)
  - Follow subrecipient coverage in news




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### SUBRECIPIENT MONITORING

o **Project Delivery Systems & Internal Control Questionnaire required for subrecipients:**

- Questionnaire must be filled out by new subrecipients prior to award
- WYDOT Internal Review & Planning must both approve ICQ
- Approval on ICQ is good for 4 years & then must be updated




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**WYOMING Department of Transportation**  
 "Providing a safe, high quality, and efficient transportation system"  
 5300 Bishop Boulevard, Cheyenne, Wyoming 82009-3340

**Project Delivery Systems and Internal Control Questionnaire**

**Purpose:** The purpose of this form is to assist WYDOT in determining that the sub-recipient of Federal funds has an adequate project delivery system and sufficient accounting controls to manage Federal-aid funds. This is a Federal requirement under 23USC 106(g)(4)(A).

ENTITY INFORMATION			
Entity Name:		Fiscal Year Ending (MM/DD/YYYY) / /	
Street Address:		EIN #	
City:	State:	DUNS #	
Contact Name:		Zip:	
Phone:		Title:	Email:
Fax:			

**A. GENERAL INFORMATION**

1. Does your entity have written personnel policies to address the following topics per 2 CFR 200?

	YES	NO
a. Hiring.....	<input type="checkbox"/>	<input type="checkbox"/>
b. Compensation.....	<input type="checkbox"/>	<input type="checkbox"/>
c. Leave.....	<input type="checkbox"/>	<input type="checkbox"/>
d. Performance Management.....	<input type="checkbox"/>	<input type="checkbox"/>
e. Separation.....	<input type="checkbox"/>	<input type="checkbox"/>
f. Conflict of Interest.....	<input type="checkbox"/>	<input type="checkbox"/>

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### WHAT DOES INTERNAL REVIEW LOOK AT DURING AN AUDIT

- o **Internal Controls from ICQ**
  - Approvals
  - Policies & Procedures
  - Support documentation
- o **Compliance Requirements**
  - Allowable Activities/Costs
  - Cash Management
  - Suspended & Debarred Entities
  - DBE & Title VI
  - Consultant selection & approval
  - Federal provisions included in contracts
- o **State Statutes**




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### SUBRECIPIENT RESPONSIBILITY

- o Follow the subaward agreement
- o Develop internal policies and procedures
- o Ensure the organization has a financial management system
- o Establish a budget
- o Keep abreast of changes in policies, procedures or requirements
- o Request prior approvals when necessary
- o Make the most of site visits by WYDOT
- o Prepare necessary reports
- o Communicate
- o Permit WYDOT access to records




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### SO WHAT NOW?

- o **What you need to have in place:**
  - Have a process in place to disclose conflicts of interest & mandatory disclosures
    - o 2 CFR 200.112 & 113
  - Develop **written** procedures for determining allowability of costs
    - o 2 CFR 200.302
  - Establish and maintain effective internal controls
    - o 2 CFR 200.303
  - Develop **written** procurement policies
    - o 2 CFR 200.317 – 327
  - Know when you need to obtain a Single Audit
    - o 2 CFR 200.501




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### FINAL THOUGHTS

- o Read and understand the terms and conditions of subaward agreement & revisit frequently
- o Read & understand 2 CFR 200
- o Familiarize all staff with provisions, regulations and program policies and procedures
- o Maintain active status on CCR and sams.gov
- o Ensure supporting documentation is present
  - **If it isn't documented, it didn't happen!**
- o Attend WYDOT training when available




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**CONTACT INFORMATION**

- Kirsten Rigg  
Internal Review  
307-777-4252  
[kirsten.rigg@wyo.gov](mailto:kirsten.rigg@wyo.gov)
- IR website  
[www.dot.state.wy.us/home/administration/internal\\_review.default.html](http://www.dot.state.wy.us/home/administration/internal_review.default.html)
- 2 CFR 200  
[www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200\\_main\\_02.tpl](http://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl)



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