## Dear OJP Grant Recipient:

The new Office of Management and Budget (OMB) Uniform Guidance on Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance) was effective December 26, 2013, and is to be implemented by federal agencies one year from its effective date, December 26, 2014. This new guidance, 2 CFR part 200, can be found on the Electronic Code of Federal Regulations website. The guidance provides a streamlined government-wide framework for grants administration and management that supersedes requirements from eight existing grants-related OMB Circulars, as well as U.S. Department of Justice (DOJ) regulations. A table of the Circulars and guidance that have been consolidated into the Uniform Guidance can be found in the Office of Justice Programs (OJP) Financial Guide's Resources Section 1.2.

OJP has reviewed its current grants administration policies, procedures, and processes to identify any needed changes and updates in order to comply with the Uniform Guidance. A new DOJ <u>Financial</u> <u>Guide</u> will be published in Spring 2015, which will include guidance from all DOJ grant making components: OJP, the Office on Violence Against Women, and the Office of Community Oriented Policing Services.

The new Uniform Guidance is effective for grants and cooperative agreements awarded *on or after* December 26, 2014. The Uniform Guidance will not apply retroactively to existing grants. Therefore, for grants awarded prior to December 26, 2014, OJP grant recipients will follow OMB guidance and the OJP Financial Guide in effect as of the award date for each particular grant. For grants awarded on or after December 26, 2014, grant recipients must follow the new Uniform Guidance and the new DOJ Financial Guide. Please note that until the new DOJ Financial Guide is released, you must continue to follow the existing OJP Financial Guide, to the extent that it does not conflict with the Uniform Guidance. Please refer to this chart in the Frequently Asked Questions page on the OJP Funding Resource Center for specific Guidance applicable to your award.

We anticipate that for some of the changes, non-Federal entities with both old and new awards may make changes to their entity-wide policies (for example to payroll or procurement systems). Practically speaking, these changes would impact their existing/older awards. Non-Federal entities implementing entity-wide system changes to comply with the Uniform Guidance after the effective date of December 26, 2014 (which may affect all current grants regardless of award date) should inform their project manager in writing so that this can be documented for the official grant file.

Audit requirements will apply to audits of non-Federal entity fiscal years beginning on or after December 26, 2014.

OJP has established a <u>Uniform Guidance Updates</u> page as a one-stop resource to provide more answers to your questions. From this page you will be able to navigate to more specific Uniform Guidance-related resources and training material produced by OJP throughout the FY 2015 funding cycle.

For more information on the Uniform Guidance, please go to the COFAR page (https://cfo.gov/cofar/).

If you have any questions, please contact your grant manager or the Customer Service Center at ask.ocfo@usdoj.gov or 1-800-458-0786 (TTY: 202-616-3867).