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Division of Specialty Program Group, LLC

Single Audit / Uniform Guidance Update

Navigating the 2024 revision, the 2025 Compliance Supplement, and the proposed 2026 overhaul.

June 24, 2026



The most significant shift since 2014



The federal grants landscape is poised to undergo its most significant transformation since the Uniform Guidance was established in 2014. This session helps government finance officers and grants professionals navigate three layers of change in motion right now — the 2024 revisions already in effect, the dual-compliance framework introduced by the 2025 OMB Compliance Supplement, and the sweeping proposed Uniform Grants Regulation published in May 2026.

- 2014
Uniform Guidance established
- 2024
Revisions take effect
- 2025
Dual-framework supplement
- 2026
Proposed overhaul published



THE BIG PICTURE

Three regulatory layers, one compliance reality



2024

IN EFFECT

Revised Uniform Guidance

2 CFR Part 200 revisions effective for new awards Oct. 1, 2024; audit thresholds effective FYs ending Sept. 30, 2025+



2025

DUAL FRAMEWORK

OMB Compliance Supplement

Introduces parallel testing tracks for pre- and post-2024 awards; effective for FYs beginning after June 30, 2024



2026

PROPOSED

Uniform Grants Regulation

Published May 29, 2026; comments due July 13; targeted effective date October 1, 2026



AGENDA

Today's key focus areas



Single audit thresholds

Increases and what they mean for your audit requirement



Cost & subaward thresholds

Equipment, indirect costs, and subaward changes



Cybersecurity requirements

New safeguarding expectations under §200.303(e)



Subrecipient monitoring

Pass-through entity obligations and deadlines



2025 dual framework

Navigating the compliance supplement's two tracks



2026 proposed rule

The Uniform Grants Regulation and what's at stake



Under the 2024 Uniform Guidance revisions, what is the new single audit expenditure threshold?

A \$500,000

B \$750,000

C \$1,000,000

D \$1,500,000



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Single audit & major program thresholds



SINGLE AUDIT THRESHOLD

~~\$750,000~~ → **\$1,000,000**

Entities expending less than \$1,000,000 in federal awards annually no longer require a single audit

TYPE A PROGRAM THRESHOLD

~~\$750,000~~ → **\$1,000,000**

For entities with \leq \$34 million in total annual federal expenditures (previously \$25 million)



Effective date: Threshold changes apply to fiscal years ending September 30, 2025 and later. Award-level revisions have applied since October 1, 2024.



Equipment, indirect costs & subaward thresholds



EQUIPMENT THRESHOLD

~~\$5,000~~ → **\$10,000**

Per-unit capitalization threshold for equipment & unused supplies (§200.313 / §200.314)



DE MINIMIS INDIRECT RATE

~~10%~~ → **Up to 15%**

Of modified total direct costs (MTDC) for recipients without a negotiated rate



SUBAWARD MTDC EXCLUSION

~~\$25,000~~ → **\$50,000**

Portion of each subaward excluded from the MTDC base calculation

Recipients may elect a lower de minimis rate, but federal agencies and pass-through entities may not require a rate below the standard de minimis.



What is the maximum de minimis indirect cost rate now available to recipients without a negotiated rate?

A 10% of MTDC

B 12.5% of MTDC

C 15% of MTDC

D 20% of MTDC



KNOWLEDGE CHECK 2 OF 6

What is the maximum de minimis indirect cost rate now available to recipients without a negotiated rate?

A 10% of MTDC

B 12.5% of MTDC

C 15% of MTDC

D 20% of MTDC



New cybersecurity requirements



§200.303(e)

Internal controls —
cybersecurity & safeguarding



Reasonable cybersecurity measures required

Examples cited include enhanced data encryption and multi-factor authentication to safeguard sensitive information.



No single framework is mandated

OMB has indicated it may issue more specific guidance on cybersecurity in the future — watch for updates.



Applies to recipients and subrecipients alike

Extend your review of safeguards to subaward agreements and subrecipient oversight, not just your own systems.



Which statement best describes the new cybersecurity requirement under §200.303(e)

A

Recipient must obtain NIST 800-53 certification.

B

Recipient and subrecipient must implement “reasonable” cybersecurity measures; no specific framework is mandated.

C

Only direct recipients are covered – subrecipients are exempt.

D

Recipients must use only FedRAMP-authorized cloud providers.



Which statement best describes the new cybersecurity requirement under §200.303(e)

A Recipient must obtain NIST 800-53 certification.

B Recipient and subrecipient must implement “reasonable” cybersecurity measures; no specific framework is mandated.

C Only direct recipients are covered – subrecipients are exempt.

D Recipients must use only FedRAMP-authorized cloud providers.



Subrecipient monitoring & pass-through obligations



1



Award amended

Pass-through entities must amend subaward agreements when the prime award is amended to adopt 2024 revisions.



2



Monitor against new terms

Apply updated thresholds — audit threshold, fixed-amount cap, MTDC exclusion — in ongoing subrecipient monitoring.



3



6-month decision deadline

PTEs must issue a management decision on subrecipient audit findings within six months.



4



Ensure corrective action

Confirm subrecipients take timely and appropriate corrective action on findings.



How long does a pass-through entity have to issue a management decision on subrecipient audit finding?

A 90 days

B 6 months

C 12 months

D There is no specified deadline



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2025 compliance supplement: a dual framework



PART 3.1

Pre-October 2024 awards

Compliance testing procedures for federal awards still governed by the prior (pre-2024) Uniform Guidance.

vs

PART 3.2

2024 revised awards

Compliance testing procedures for federal awards subject to the 2024 Uniform Guidance revisions.



Auditors will ask you to identify which version of the Uniform Guidance applies to each major program agreement before they select the correct test procedures. Be ready to document and demonstrate this for every federal award in your portfolio.

Effective for audits of fiscal years beginning after June 30, 2024 · Supersedes the 2024 Compliance Supplement



Under the 2025 OMB Compliance Supplement's dual framework, which award does Part 3.2 apply to?

A

Awards still governed by the pre-2024 Uniform Guidance

B

Awards subject to the 2024 revised Uniform Guidance

C

Only ARPA / SLFRF awards

D

Only awards over \$10 million



Under the 2025 OMB Compliance Supplement's dual framework, which award does Part 3.2 apply to?

A Awards still governed by the pre-2024 Uniform Guidance

B Awards subject to the 2024 revised Uniform Guidance

C Only ARPA / SLFRF awards

D Only awards over \$10 million



FOCUS AREA 6

The 2026 proposed Uniform Grants Regulation



PROPOSED RULE — NOT YET FINAL. Comments may shape the final regulation.



May 29, 2026

Published in the Federal Register



July 13, 2026

Public comment deadline (45 days) · Docket OMB-2026-0034



Oct 1, 2026

Proposed effective date

If finalized as proposed, this would be the most significant rewrite of 2 CFR Part 200 since the Uniform Guidance was established in 2014.





Major provisions in the proposed rule



Binding regulation

Converts the Uniform Guidance into the formal “Uniform Grants Regulation,” with future updates made via OMB rulemaking.



Political appointee review

Requires senior political appointee review of discretionary awards before issuance.



DEI prohibitions

Bars use of federal awards to fund, promote, or facilitate DEI/DEIA policies.



Foreign collaboration limits

Extends existing China-related collaboration restrictions across all federal financial assistance programs.



End of fixed-amount awards

Eliminates fixed-amount awards and subawards, shifting to cost-reimbursable models.



Expanded termination authority

Broadens agencies' discretion to terminate awards that no longer align with program or agency priorities.



WHY THIS MATTERS HERE

Impact on Florida local governments



A proposal with real local-government stakes

The proposed rule carries significant implications for Florida counties, municipalities, and special districts as both primary recipients and pass-through entities. Expanded termination authority could affect multi-year program planning. New viewpoint-neutrality requirements for event services on property under a public entity's control would extend to events held on county or municipal property regardless of whether the event itself is federally funded — and pass-through entities would be responsible for ensuring subrecipient compliance. The elimination of fixed-amount awards and subawards could require operational changes for programs currently structured that way.

Recommended next step: review the proposed rule, consult legal counsel as needed, and consider submitting comments before the July 13, 2026 deadline — national associations including NACo are actively reviewing the proposal as well.



What is the deadline to submit public comments on the proposed Uniform Grant Requirements

A June 25, 2026

B July 13, 2026

C October 1, 2026

D There is no public comment period.



Under the 2025 OMB Compliance Supplement's dual framework, which award does Part 3.2 apply to?

A Awards still governed by the pre-2024 Uniform Guidance

B Awards subject to the 2024 revised Uniform Guidance

C Only ARPA / SLFRF awards

D Only awards over \$10 million



RECAP

Learning objectives — where we've been



Apply the correct
Uniform Guidance
version to each
award



Assess single audit
and major program
exposure

Update cost and
asset management
policies



Strengthen
subrecipient
monitoring
processes



Prepare for the
2025 compliance
supplement audit



Evaluate 2026
proposed rule risks
and the comment
deadline





BEFORE OCTOBER 2026

Key takeaways & action items



Inventory your awards

Identify which Uniform Guidance version governs each federal award in your portfolio, and document it.



Update cost & asset policies

Reflect the new equipment threshold, de minimis rate, and subaward exclusion in written policy and subaward templates.



Assess cybersecurity safeguards

Confirm reasonable cybersecurity measures are documented in internal controls for both your entity and subrecipients.



Engage in the 2026 rulemaking

Review the proposed Uniform Grants Regulation and consider submitting comments before July 13, 2026.



STAY INFORMED

Resources & How to comment



2 CFR Part 200 (current)

ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200



2026 proposed rule docket

[regulations.gov](https://www.regulations.gov) - Docket OMB-2026-0034 - comments due by July 13, 2026



COFAR 2024 revisions resources

cfo.gov/cofar - implementation guide & key revisions summary



Submit a public comment

Reflect your organization's specific impacts, questions, or concerns



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Division of Specialty Program Group, LLC

Robert Hogan, CFE

rhogan@drsconsults.com

404.337.2951

Questions



drsconsults.com



[/delivering-results-solutions-llc/](https://www.linkedin.com/company/delivering-results-solutions-llc/)