

Checklist for Implementation of Revised Uniform Guidance (2 CFR Part 200)

With the Office of Management and Budget (OMB) 2024 revisions to the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (commonly referred to as the Uniform Guidance), state and local governments must proactively address the impact of these changes in their federal grant compliance and Single Audit preparations.

This addendum outlines key readiness actions to support a successful first-year implementation and reduce risk during audit testing.

Understand Key Changes in the Revised Uniform Guidance

Review the full text of the 2024 Final Rule and identify changes that affect your organization (e.g., micro-purchase thresholds, program income use, indirect cost eligibility).

Identify which grants are subject to the revised guidance (generally those with new funding actions after October 1, 2024).

Attend webinars or training courses to build internal awareness of the changes (e.g., AICPA, AGA, NGMA, NASACT and BDO).

Communicate significant changes to program staff, grants managers, and procurement teams.

Update Policies, Procedures, and Internal Controls

Revise internal control documentation to align with updated requirements in 2 CFR 200.303.

Update written procedures for procurement (2 CFR 200.317–.327) and subrecipient monitoring (2 CFR 200.332).

Modify grant agreements and contract templates to reflect new Uniform Guidance clauses.

Address program income and match contributions in accordance with new rules.

Subrecipient Monitoring and Risk Management

Perform updated subrecipient risk assessments using new risk criteria under 2 CFR 200.332.

Amend subrecipient agreements to include updated flow-down clauses.

Update subrecipient monitoring tools and checklists to reflect revised guidance.

Train grant and program managers on revised subrecipient oversight responsibilities.

Prepare for First-Year Single Audit Under Revised Uniform Guidance

Maintain separate documentation for grants under pre-2024 and post-2024 Uniform Guidance.

Consult with your external auditor on how the revised guidance will impact audit scope and testing.

Monitor for release of the 2025 OMB Compliance Supplement and review its matrix of compliance requirements for updated audit procedures.

Perform a gap analysis using Part 6 of the Compliance Supplement to confirm internal controls are aligned with new compliance requirements.

Strengthen Governance and Continuous Improvement

Conduct an implementation summit or internal readiness meeting with all relevant departments.

Document transitional decisions for grants that straddle both versions of the guidance.

Review and update your corrective action plan and risk management framework to incorporate new compliance risks.

Plan for auditor questions around changes to procurement thresholds, program income, indirect costs, and administrative flexibility.

This addendum should be integrated into your audit readiness plan and referenced during planning meetings, internal reviews, and audit entrance conferences to demonstrate your organization's preparedness and commitment to compliance under the revised guidance.

Key Resources

- ▶ [Revised Uniform Guidance \(OMB Final Rule, 2024\)](#)
- ▶ [Uniform Guidance Crosswalk and FAQs](#)
- ▶ [2025 OMB Compliance Supplement \(anticipated\)](#)