
TECHNICAL ASSISTANCE MEMO #18

DATE: DECEMBER 26, 2014
TO: SWWDC CONTRACTORS
FROM: AMY GIMLIN, SWWDC DATA AND COMPLIANCE MANAGER
RE: OMB SUPER CIRCULAR

The federal government consolidated several OMB Circular's (A-87, A-110, A-122, A-133) into the *Federal Awarding Agency Regulatory Implementation of Office of Management and Budget's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards: Final Rule (2 CFR 200)* – also referred to as the “Super Circular” – with an effective date of December 26, 2014.

The purpose of this TA Memo is to address the consolidation of circulars and provide references for Work Force system partners. Current fiscal policies and OMB Circulars A-87, A-110, A-122 and A-133 requirement are still in effect for funding distributed prior to December 26, 2014.

Please refer to the Uniform Administrative requirements, Cost principles, and Audit Requirements for Federal Awards (2 CFR 200) for changes in the circular information/requirements. [OMB Super Circular](#).

All funds distributed on or after December 26, 2014 are required to comply with the *Federal Awarding Agency Regulatory Implementation of Office of Management and Budget's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards: Final Rule (Super Circular)*, including but not limited to the following topics:

- Fiscal Definitions-200.1 to 200.99
- Cash Management-200 Subpart E
- Program Income-200.307
- Financial Management-200 Subpart D
- Administrative Cost Pool Grants
- Financial Reporting
- Grants or Contracts Settlement
- Sub recipient Requirements-200.331
- Audit Requirements-200 Subpart F
- Debt Collection-200.345
- Procurement and Selection of Service Providers-Procurement Standards-200.317 to 326
- Monitoring and Oversight Requirements for Compliance Reviews-200.327 to 345, 501 & 518
- Property Management-Property Standards-200.310 to 316

References:

- Workforce Investment Act of 1998-Public Law 105-220
- 2 CFR 200
- 2 CFR Part 2900
- 20 CFR 652
- 20 CFR 667
- 20 CFR 671
- 29 CFR Part 97
- 29 CFR Part 95
- 31 CFR Part 205
- TEGL 23-02
- One-Stop Comprehensive Financial Management Technical Assistance Guide, July 2002
- Federal Register Vol. 65, No. 124, Resource Sharing for Workforce Investment Act One-Stop Centers
- State Administrative & Accounting Manual (SAAM)
- Washington State, Executive Order 97-02, 97-03, 99-02, and 00-03
- Generally Accepted Accounting Procedures (GAAP)

Please let me know if you have any questions.

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