

**COGR Guide to the OMB Uniform Guidance:
An Implementation Plan for a Major Research University**

March 10, 2014

Parts of this COGR update are based on an article written by Sara Bible, Associate Vice Provost for Research at Stanford University, which was published in the March/April 2014 issue of the NCURA Magazine. Sara is on the COGR Board and a member of the Costing Policies Committee. She is an active member of the FDP and NCURA. Sara's responsibilities at Stanford include policy development and implementation, and financial and administrative oversight for 18 interdisciplinary research laboratories, institutes and centers, and several shared equipment facilities. Other parts of this article are based on recent COGR Updates and other COGR insights to the OMB Uniform Guidance.

Now that the Office of Management and Budget (OMB) has issued the “Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards” (Uniform Guidance) (2 CFR Chapter I, Chapter II, Part 200, et al.), institutions will need to interpret the guidance, review and revise policies and procedures, and refocus campus training programs for implementation in December of 2014. Doing this in less than a year is an enormous charge for institutions, but there are basic and methodical steps that will facilitate the challenge.

By now, a point person at your institution should be established and that person should have taken the initial steps of thoroughly reviewing the Uniform Guidance to understand what has changed. If not, it's not too late ... yet! However, as soon as possible, **we recommend that a point person be designated at your institution.** The COGR “Preliminary Assessment,” published January 14th, is a helpful first look at the Uniform Guidance (see link below).

[file://cogr01/Users/DKennedy/Downloads/COGR_Preliminary_Assessment_-_OMB_Uniform_Administrative_Requirements%20\(4\).pdf](file://cogr01/Users/DKennedy/Downloads/COGR_Preliminary_Assessment_-_OMB_Uniform_Administrative_Requirements%20(4).pdf)

Summaries, such as the COGR Preliminary Assessment, only are a start point. The point person at your institution should be familiar with the official guidance provided by the Council on Financial Assistance Reform (COFAR) and OMB. The complete Uniform Guidance posted in the Federal Register is available at the first link below. Additional documents, including side-by-side comparisons between the Uniform Guidance and the existing Circulars is available at the second link below. Additional information, including links to training webcasts, is available at the COFAR web site per the third link below. Finally, **we encourage that the point person access the fourth link below and sign up for the COFAR mailing list;** this will help to ensure that your institution has the most up-to-date information from OMB and the COFAR on webcasts, status of FAQs, etc.

<http://www.gpo.gov/fdsys/pkg/FR-2013-12-26/pdf/2013-30465.pdf>
http://www.whitehouse.gov/omb/grants_docs
<https://cfo.gov/cofar/>
<https://survey.max.gov/index.php/496587/lang-en>

Accessing the links and printing reams of paper is an overwhelming task. While investing the time to print (and review) the complete Uniform Guidance (first link) is necessary, the side-by-side comparisons (second link) is user preference. However, we do recommend printing the side-by-side comparison titled “*Uniform Guidance Crosswalk from Final Guidance to Existing Guidance.*” This is a user-friendly 10-page comparison that shows each section in the Uniform Guidance and the source of the language (e.g., from A-110, A-102, A-21, etc.)

Next, the point person at the institution, **supported by senior leadership and working within the infrastructure of the institution**, should consider those actions necessary to educate and communicate across the campus. The regulatory changes are so comprehensive that an “all hands on deck” mentality will be needed for successful and timely implementation of revised policies, procedures and training. Several years ago Stanford assembled a group of school and central administrators to proactively review and consider changes to current policies and to review regulatory changes, consider their impact to the research community and implement compliant solutions. The focus is on compliance while minimizing burden to faculty and administrators. The Research Policy Working Group (RPWG) meets on a monthly basis and will be vital in Stanford’s implementation of the Uniform Guidance.

Stanford’s Director of Training and Communication is a key member of the RPWG and aids the process by challenging the group to write policies that are clear and concise, and that both initial and ongoing training needs are thoughtfully considered and developed throughout the process. **The RPWG members that are school representatives take the draft policies and implementation plans back to their faculty and staff for a “road test”** to see if they are understandable and can be reasonably implemented. It is critical to obtain input from faculty and administrators on the implications of potential changes in policies and procedures before they are finalized to ensure a smooth and compliant implementation. This method has proved to be successful at Stanford for the past two decades. The extra time spent with the community prior to issuing the policy pays off when the policy is promulgated. Stanford’s faculty leadership and the RPWG are poised to take on the responsibility of implementing the regulatory changes within the Uniform Guidance.

Stanford has developed a matrix of the regulatory changes that includes the following:

- A-21, A-110, or A-133 section
- Uniform Guidance section
- Current Stanford policy
- Staff member responsible for initial edits to current policy
- Impact to research community
- Implementation issues

The matrix will be used and updated beginning in the exploratory stages of the review and interpretation of the regulatory reforms and through the policy development, training and implementation phases. With a long list of changes in regulatory requirements it will be

important to prioritize what policies need to be addressed early in the process as some of the regulatory changes may require changes to the chart of accounts or accounting systems.

The Federal awarding agencies are required to submit drafts of their implementing regulations to OMB by June 2014. Stanford will take these various new implementing regulations into account as its policies, procedures and training are developed and promulgated.

Fall 2014 at Stanford will be spent training research administrators on the regulatory changes and revised policies and procedures. Stanford will hold “Road Shows” for schools, departments, and central administrative units. Faculty Forums that condense the information to what is critical for faculty to understand will be held. Based on the feedback received at the various Road Shows, FAQs will be developed and published to provide additional clarification and guidance. Road Shows will continue into Winter 2015 in order to address potential issues that are encountered as the regulatory changes and policies are implemented. The RPWG will be essential in bringing implementation issues to the forefront so that they can be resolved.

COGR is committed to being a primary resource for the COGR Membership. COGR is currently updating the January 14th “Preliminary Assessment” and expects to publish **an expanded list of changes, including applicable analysis and action plans next month.** After the Agency implementation plans are made available after June, COGR expects to provide comments on what those plans mean to your institution. And as we approach the December 26, 2014 implementation date of the Uniform Guidance, COGR will provide additional assessments, as needed, **including the possibility of a “COGR Guide to the Uniform Guidance.”** The Guide would focus on the key changes between the Circulars and the Uniform Guidance with suggestions/practices/issues related to implementation strategies at your institutions.

Stanford, like other institutions of higher education, will look to the COFAR and OMB for official guidance, while COGR, the FDP, NCURA and other associations and professional development groups will provide further guidance in the implementation of the OMB Uniform Guidance. Regular and thoughtful communication is integral and COGR will play an active and lead role to support the research community.