



UGG are You Ready?

By: Tracy Teale, Stockholder/Nonprofit Practice Leader

Nonprofits who have received federal grants on or after December 26, 2014 are subject to the new Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (UGG). Please note the new regulations do not affect grant funds awarded prior to December 26, 2014, unless funds made available under those grants are carried forward into a new Federal fiscal year or a continuation grant.

UGG has several purposes: 1) Reduce administrative burden associated with grant management; 2) Eliminate duplicative and conflicting guidance; 3) Provide for consistent and transparent treatment of costs; 4) Strengthen oversight; 5) Reduce the risk of fraud, waste and abuse; and 6) Improve outcomes.

The guidance has been out for a while, but many nonprofits continue to struggle with the effect of the change and how it will affect their upcoming audit.

Key Issues to Focus on Include:

- Review your own internal chart of accounts against Subpart E. Ensure all allowable items of cost are captured and all disallowed costs are not coded to federal awards. To the extent

costs may need preapproval from a granting agency, plan ahead for those approvals by asking for them in your grant applications.

- Maintain a written policy for compensation practices. Maintaining written policies will be new to many organizations. In developing such documentation, consider not only operational processes such as payroll and compensation, but also common control matters such as cost transfers between awards, guidance to employees for correcting errors on submitted time sheets, the time line for submission of all time reports, and an outline of the review and approval process.
- Update or create subrecipient monitoring policies and procedures.
- Create or update document procurement policies.

For more detail on these questions and more, see our website and our blog at www.rina.com.

Save the Date

A 2016 Not-for-Profit Roundtable Series

Who Needs Strategic Planning?

April 28, 2016

11:30 am - 1:30 pm

The City Club San Francisco

155 Sansome Street, 9th Floor, Library Room

Please join us for this complimentary roundtable to learn more about:

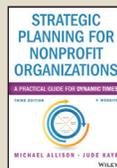
- Top 10 reasons people hate strategic planning
- What makes strategic planning an essential dimension of sound nonprofit governance and management

- How to “right size” your strategic planning process
- Keys to successful strategic planning

Our Speaker



Mike Allison, Principal of Michael Allison Consulting, works with a wide range of nonprofit organizations to focus and increase their impact and success. As an independent consultant for the past ten years Mike has worked with local and national organizations and served as one of the core consultants in the Haas Jr. Flexible Leadership Award initiative. His published work includes numerous nonprofit management manuals, the most recent of which is Strategic Planning for Nonprofit Organizations.



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