



November 2025

SWGMG Updates

Potential Changes to the Uniform Guidance (2 CFR 200)

- Rumors swirling regarding MORE changes to the UG
 - Likely by end of calendar year
 - Indirect costs and others
- Compliance supplement update
 - Historically has been released in May
 - Several national associations have written to OMB expressing concern over the delay
 - Vital to accountability and timely submission of Single Audits

Changes to Federal Procurement Thresholds

Micro-Purchases - Increased from \$10k to \$15k

Simplified Acquisition Threshold (SAT) - Increased from \$250k to \$350k

Effective for federal awards made on or after October 1, 2025

Procurement code/rule, forms and applicable grant documentation will be updated as needed

Tribal Grant Agreement

New version approved by tribal legal council in early November

- TOC removed
- Updated Cover Page Exhibits and Orders of Precedence
- Accessibility language removed
- Tribal addendum renamed to “Statement on Federal Assurances”
 - Incorporated as an exhibit
- Updated Federal Provisions (Exhibit F)
- Minor updates/edits to Grant Requirements (Exhibit B)

Currently being made accessible and will be posted to OSC webpage soon

Coming soon: State Tribal Grant Agreement Template

Policy and Guidance Updates

- Updated policies:
 - Conflict of Interest - Will be sent out for review and comment soon!
- Updated guidance documents
 - [OSC Subrecipient Procurement Guidance](#)
- OSC will have the following forms in a easy to use web form due to web accessibility requirements:
 - Risk Assessment Form - end of November 2025
 - Subrecipient vs Contractor Determination Tool - end of November 2025
- Subrecipient Closeout Checklist - **will remain a checklist**

Grant Manager 101- Transition to LMS

October - December 2025

Begin Transition to LMS

- Finalizing modification to the overall training
- Creating a LMS version with modules
 - Providing smaller modules for adult learners
 - Ability to come back and start from where left off
- Working with DPA learning management team to ensure LMS capability

January 2026

Finalize LMS Transition

- Finalize LMS onboarding
- Create How-To for users

February 2026

Launch GM 101 in LMS

- Announcement at February 2026 SWGMG

Grant Accounting 101

IT'S STILL HAPPENING!



Grant Accounting 101- Where are we?

- Discovered more work was completed than originally thought
- OSC did final review of the current slide deck
- Sent slide deck to review team, they will look at:
 - What's missing
 - What would be good to add
 - Provide a solid flow for the training
- Mid-late December 2025 review re-worked slide deck

Next Steps:

- Create updated presentation - proposed January 2026
- Transfer to LMS - proposed late January - early February 2026
- Launch GA 101 - proposed late February - early March 2026

SLFRF Updates

SLFRF Reporting Updates

July - September reporting stats:

- \$3,838,761,789.60 Fully Obligated
- \$3,737,391,245.21 Spent
- \$91,370,544.69 Left to Spend



Reach out to the OSC or your Strategy Officer if your project is not going to spend all of the obligated amount

- We can reallocate and spend elsewhere under Treasury FAQs

SLFRF Compliance Updates

Refinance Reminder

- Although there is no formal obligation deadline for refinanced funds, we highly encourage all refinanced projects to obligate sooner than later
- Refinance does not change the end date previously established in legislation through HB24-1466, unless specifically included in HB24-1465.
- Refinance does not automatically change end dates of those included in HR24-1465 unless the eligibility document changed the end date-check with your Strategy Officer
- The total amount of SLFRF funding, even if refinanced, applies to the threshold for single audits (A-133 Audit) and should align with the State's SEFA reporting

Important SLFRF Deadlines

HB24-1466 continued the requirement that subrecipients must spend SLFRF funds by December 11, 2026 and shall return to the state any remaining money on or before December 11, 2026.

- [Funding Source and Period of Performance Change Letter](#)
- [Funding Source and Period of Performance Cover Letter](#)
- [SLFRF and Refinanced Project Closeout FAQ](#)

What Departments Can Do?

- Strongly encourage subrecipients to spend down their SLFRF funding first.
- Ensure that the appropriate SLFRF accounting codes are used when paying reimbursement requests.
- Provide any guidance to assist subrecipients with determining what funding must be spent.

Note: If there are any budgetary or scope of work revisions needed, the department must use the *OSC's SLFRF Grant Agreement Amendment*.

New SLFRF Document

Recapture and Repayment Guidance

- This new OSC guidance document outlines the procedures for handling recaptured and repaid funds, specifically for SLFRF and refinanced funds from subrecipients.
- Includes FAQ

SLFRF Updates - Closeout

SLFRF Closeout

Roughly $\frac{1}{3}$ of all SLFRF projects end on 12/31/26

- If your project has completed spending, please let us know and OSC will initiate the
- Department Closeout process now

NOTE: Gov's Office Final Performance Narrative is NOT the same as the Department

- Closeout Process and must also be done
 - Department Closeout refresher training schedule - registration required
- - March 18, 2026 9:00 - 10:30 am
 - June 23, 2026 2:00 - 3:30 pm
 - September 23, 2026 9:00 - 10:30 am
 - October 27, 2026 1:00 - 2:30 pm

Next SLFRF Office Hours - [Thursday, January 15, 2026](#) @ 3pm

SLFRF Updates - KPMG

Recent accomplishments

- Round 3 Risk Assessment Activities concluded!

New Activities

- **Grant Future Proofing Senior Leadership Training Series**
 - Kicking off soon; department specific; 5 CPE available
 - DoB, Fraud Prevention Framework, Fund Use Documentation, and Subrecipient Management
- **Refi Inventory**
- **Closeout Readiness and Desk Review**
 - Prep for future statewide OIG desk review
- **Fraud Investigation Support**
- **Round 2 Risk Assessment and Monitoring for BHA and DHSEM almost wrapped up**
 - Debriefs to be held soon

Ongoing Activities

- Compliance Team continuing to partner with departments to implement recommendations from KPMG risk assessment and guidance review activities
- Project Profiles for closed SLFRF projects

Next Meeting

February 18, 2026 @ 9:00am

