



Dave Yost
Auditor of State

From: Auditor of State's Center for Audit Excellence
To: All IPA Firms
Subject: UG Effective Date for DOT Awards
Date: July 11, 2016

The Federal Highway Administration (FHWA) confirmed that pursuant to 2 CFR 1201 (DOT adoption of the 2 CFR 200 Uniform Guidance), any grants and cooperative agreements signed by the LPA (direct or passed through ODOT) on or after 12/26/14 are subject to the Administrative Requirements & Cost Principles of the Uniform Guidance.

We have included in several of our trainings that the effective date of the Administrative Requirements & Cost Principles for the UG is the date the Federal Awarding Agency signed the original federal award. However, due to the language the Department of Transportation adopted in 2 CFR 1201, Uniform Guidance is applicable for any agreement executed on or after 12/26/14.

If your entity has a grant agreement they signed on or after 12/26/14 that still refers to A-87 or A-102 please contact the Center for Audit Excellence's FACCR inbox at FACCR@ohioauditor.gov.