



JOY HOFMEISTER

STATE SUPERINTENDENT OF PUBLIC INSTRUCTION  
OKLAHOMA STATE DEPARTMENT OF EDUCATION

**MEMORANDUM**

**TO:** Special Education Directors, Administrators, and Interested Parties

**FROM:** Anita Eccard, Executive Director of Compliance, Data, & Finance (CDF), Special Education Services

**DATE:** June 26, 2015

**RE:** Office of Management and Budget (OMB) Uniform Grant Guidance (UGG)

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On December 26, 2013, the Office of Management and Budget (OMB) published new guidance for Federal award programs, OMB Uniform Guidance: Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards to deliver on the promise of a 21<sup>st</sup> Century government that is more efficient. This reform of OMB guidance will reduce administrative burden for non-federal entities receiving federal awards while reducing the risk of waste, fraud and abuse.

Final Guidance has been issued that, upon implementation, will supersede requirements from OMB Circulars A-21, A-87, A-110, and A-122 (which have been placed in 2 C.F.R. Parts 220, 225, 215, and 230); Circulars A-89, A-102, and A-133; and the guidance in Circular A-50 on Single Audit Act follow-up. See [final guidance](#) for more information.

You may review the OMB Uniform Grant Guidance in its entirety at:  
[www.whitehouse.gov/omb/grants\\_docs](http://www.whitehouse.gov/omb/grants_docs)

Additional resources can be found through the links below:  
[Uniform Guidance Crosswalk from Predominant Source in Existing Guidance](#)  
[Uniform Guidance Crosswalk to Predominant Source in Existing Guidance](#)  
[Uniform Guidance Cost Principles Text Comparison](#)  
[Uniform Guidance Audit Requirements Text Comparison](#)  
[Uniform Guidance Definitions Text Comparison](#)  
[Uniform Guidance Administrative Requirements Text Comparison](#)

Please contact Brian Irvine, (405) 521-4872, if you need assistance in finding Uniform Grant Guidance information provided in this memorandum.