**Bulletin #21-04**

# STATE CONTROLLER’S BULLETIN

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**State Controller Administrative & Financial Services**



**SUBJECT: Federal Funding Accountability and Transparency ACT (FFATA) – Updated Guidance**

 **DATE: April 29, 2021**

 **TO: All State Agency Federal Programs**

 **FROM: Douglas E. Cotnoir, CPA, CIA, State Controller**

The purpose of this bulletin is to communicate the updated Office of Management and
Budget (OMB) guidance relevant to FFATA and the Office of the State Controller’s updated FFATA guidance material. This bulletin also serves to remind State agencies that FFATA reporting is a current federal requirement.

**General Overview**

The Office of Management and Budget revised sections of OMB Guidance for Grants and Agreements that affect FFATA reporting requirements (2 CFR Part 170 Reporting Subawards and Executive Compensation Information). These revisions to the guidance were effective November 12, 2020 and standardized terminology and definitions across 2 CFR parts 25, 170,183 and 200 where possible, while relying on 2 CFR 200 as being the primary source. The most notable change for State agencies is the increase in the subaward threshold reporting requirement for grants from $25,000 to $30,000. Only subawards $30,000 or above require FFATA reporting on the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS). Based on the OMB revisions, the Office of the State Controller has updated the Agency Self-Assessment for FFATA Reporting and FFATA Decision Tree guidance.

**Resources and Links**

This bulletin is also a continuation of Controller’s Bulletins FY13-07 and FY11-02: [Controller's Bulletins | Office of the State Controller (maine.gov)](https://www.maine.gov/osc/administration/controllers-bulletins)

OMB revised guidance: [Federal Register : Guidance for Grants and Agreements](https://www.federalregister.gov/documents/2020/08/13/2020-17468/guidance-for-grants-and-agreements)

2 CFR Part 170 – Reporting Subaward and Executive Compensation Information: [Electronic Code of Federal Regulations (eCFR)](https://www.ecfr.gov/cgi-bin/text-idx?SID=cc21e01f5782576f2e37b711096f2610&mc=true&node=pt2.1.170&rgn=div5#sp2.1.170.a)

Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS): <https://www.fsrs.gov>

Office of the State Controller FFATA guidance: [FFATA | Office of the State Controller (maine.gov)](https://www.maine.gov/osc/internal-audit/ffata)

If your agency has questions pertaining to FFATA reporting, please contact the Office of the State Controller / Internal Audit Division: [Contact Us | Office of the State Controller (maine.gov)](https://www.maine.gov/osc/contact-us)