



STATE OF MICHIGAN
DEPARTMENT OF EDUCATION
LANSING

RICK SNYDER
GOVERNOR

BRIAN J. WHISTON
STATE SUPERINTENDENT

MEMORANDUM

DATE: May 26, 2016

TO: Local and Intermediate School District Superintendents
Public School Academy Directors

FROM: Kyle Guerrant, Deputy Superintendent *KG*

SUBJECT: MDE Guidance on Federal Grant Programs

As a pass-through entity of federal grant funds, the Michigan Department of Education (MDE) has a responsibility to ensure that all agencies that receive funds through MDE (subrecipients) properly manage their federal grant programs in accordance with 2 CFR Uniform Administrative Requirements, Cost Principles, and Audit Requirements for federal awards that was implemented on December 26, 2014. This federal grant guidance will be known as the Uniform Guidance (UG). View the [MDE guidance](#) on managing federal grant programs and the [Uniform Guidance Reference Guide](#) that provides important information to subrecipients.

In addition to this guidance, MDE also publishes the [Michigan School Auditing Manual](#) (MSAM) for all districts, including those requiring a single audit due to their expenditure of more than \$750,000 in federal funds. The current version will provide guidance and auditing requirements for federal grant programs that are being conducted from July 1, 2015, through June 30, 2016. The MSAM has been updated to address requirements contained in the UG.

All UG related documents will be available on the MDE website.

cc: Michigan Education Alliance

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608 WEST ALLEGAN STREET • P.O. BOX 30008 • LANSING, MICHIGAN 48909
www.michigan.gov/mde • 517-373-3324