

**School District of
West Allis-West Milwaukee, et al.**

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| Book | Policy Manual |
| Section | Update Overviews |
| Title | Special Update Overview |
| Code | EDGAR/UGG |
| Status | |

SPECIAL UPDATE

October 2024

This Special Update is issued to Neola Clients in response to the April 2024 release of revisions to the Uniform Grant Guidance regulations.

This special update package consists of the following:

- Revisions to 11 current bylaws/policies; and
- Revisions to 2 administrative guidelines.

The Office of Management and Budget (OMB) revised several parts of the OMB Guidance for Grants and Agreements, now called the OMB Guidance for Federal Financial Assistance, located in Title 2 of the Code of Federal Regulations (CFR). When the Office of Management and Budget (OMB) officially released revisions to the Uniform Guidance, all Federal agencies, including the Department of Education (ED), were to ensure the 2024 revisions were effective for all Federal awards issued on or after October 1, 2024. However, per ED's guidance, recipients of Federal fiscal year 2024 State-administered formula grants (such as Title I and IDEA-B) issued on or after July 1, 2024, could implement the revised 2024 Uniform Guidance effective July 1, 2024, provided that they have revised any applicable State policies and procedures.

For Federal grants issued prior to July 1, 2024 and the close-out spending and reporting, the earlier regulations and policies should remain in effect through September 30, 2024, unless notified otherwise by the awarding agency or Wisconsin Department of Public Instruction.

OMB revised its guidance and the regulations in 2 C.F.R. for the purpose of:

- incorporating statutory requirements and administration priorities;
- reducing agency and recipient burden;
- clarifying sections that recipients or agencies have interpreted in different ways; and
- rewriting applicable sections in plain language, improving flow, and addressing inconsistent use of terms within the guidance.

OMB's revisions are intended to improve Federal financial assistance management, transparency, and oversight through more accessible and easily understandable guidance.

Neola has conducted a thorough review of policy and administrative procedures templates and is providing appropriate revisions and additions in this special update to assist districts in meeting compliance standards put forth by OMB.

Neola is vigilant in providing policy language to clients that has been vetted for legal accuracy by outside legal counsel. Should questions arise as to the legal compliance or accuracy of Neola materials, it is our expectation that Neola's counsel would have the opportunity to assist in the resolution of such a claim. Please notify the Neola corporate office if an issue arises in which such a review or assistance is necessary.

Policies in this update have been reviewed by Neola legal counsel for consistency with Federal and State law, respectively.

Significant work, however, will be necessary for each district to draft and/or revise the required procedures for a variety of functions. Neola will, upon request, process and post districts' procedures/manuals as electronic links to provide for convenient flow from policy to administrative procedures to district procedure.

If you have questions about any of these Special Update materials, please contact your Neola Associate. All production-related materials and questions should be directed to the Production Office - Coshocton at 632 Main Street, Coshocton, Ohio 43812 (phone 800-407-5815, email: production@neola.com). Billing and other questions should be directed to the Business Office - Stow at 3914 Clock Pointe Trail, Suite 103, Stow, Ohio 44224 (phone 330-926-0514, fax 330-926-0525).

This Update includes the following documents:

Policy 3440 - Job-Related Expenses (Revised)
Policy 4440 - Job-Related Expenses (Revised)
Policy 6110 - Grant Funds (Revised)
Policy 6111 - Internal Controls (Revised)
Policy 6112 - Cash Management of Grants (Revised)
Policy 6114 - Cost Principles - Spending Federal Funds (Revised)
Policy 6325 - Procurement - Federal Grants/Funds (Revised)
Policy 7310 - Disposition of Personal Property (Revised)
Policy 7450 - Property Inventory (Revised)

AG 6325 - Procurement - Federal Grants/Funds (New)
AG 7450 - Inventory Procedure (Revised)