

# Uniform Guidance and Grant Accounting: Implementation of Requirements

AGA Webinars

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## Uniform Guidance and Grant Accounting: Implementation of Requirements

January 7 | 2:00–3:50 PM ET | 2 CPEs | FOS: ACCG

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## Moderator



**Bert Nuehring,**  
CPA, CGMA  
Partner  
Crowe LLP

Mr. Nuehring is a partner with the public accounting, consulting, and technology firm of Crowe LLP. Mr. Nuehring has been in the public accounting profession for over 40 years and has been responsible for planning, administering and supervising audit, accounting, and consulting engagements. Mr. Nuehring holds a Bachelor of Arts in Accounting and Business Administration from Wartburg College and is a certified public accountant and chartered global management accountant.

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## Learning Objectives

- Identify the key Uniform Guidance changes as found in the 2024 revision to 2 CFR Part 200.
- Recognize updates to the 2025 OMB Compliance Supplement.
- Determine activities necessary to implement the changes to the Uniform Guidance and Compliance Supplement.
- Discuss Yellow and Green Books issued by the GAO.
- Discuss the development of risk assessment models for monitoring grants.

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# Uniform Guidance and Compliance Supplement

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## Speaker – Tiffany Ridenbaugh



After years of dedicated service, Tiffany Ridenbaugh was appointed as the Chief Deputy Auditor for the Ohio Auditor of State, Keith Faber, on June 1st, 2025. She has been with the Auditor's Office since 2007, holding a variety of roles throughout her tenure. Most recently, she served as Chief Forensic Auditor of the Special Investigations Unit, where she directed complex investigations into fraud and financial misconduct across the state.

**Tiffany Ridenbaugh,**  
CPA, CFE, CGFM  
Chief Deputy Auditor  
Ohio Auditor of State  
Keith Faber

A graduate of Muskingum College, Tiffany holds a bachelor's degree in Public Accounting and Business. She is a Certified Public Accountant (CPA), Certified Fraud Examiner (CFE), and Certified Government Financial Manager (CGFM).

Tiffany is actively involved in several professional organizations, including the American Institute of Certified Public Accountants (AICPA), the Ohio Society of Certified Public Accountants (OSCPA), the Association of Certified Fraud Examiners (ACFE), the Government Finance Officers Association (GFOA), the Midwestern Intergovernmental Audit Forum (MIAF), and AGA. She also serves on the executive committees of MIAF and the Central Ohio AGA (COAGA).

She resides in Newark, Ohio, with her husband, Jason, and their two children, Jayden and Graydee.

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## Speaker – Amanda Stidham



Amanda has been with the Ohio Auditor of State for fourteen years and currently serves as a Technical Lead with the Center for Audit Excellence. As the Single Audit Coordinator, her primary area of concentration is Federal grants. Amanda is a certified public accountant and certified fraud examiner. She graduated from Wright State University with a Bachelor of Science in Accounting and Finance and a Master of Accountancy.

Amanda Stidham,  
CPA, CFE  
Technical Lead  
Ohio Auditor of State  
Keith Faber

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## Uniform Guidance Update for Auditors Recipients

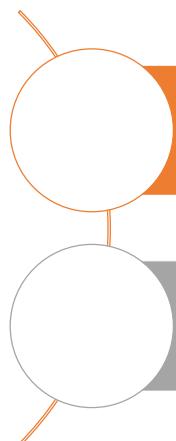
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## Agenda



2024 Revisions to the Uniform  
Guidance

2025 OMB Compliance Supplement

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2024 Revisions to the Uniform  
Guidance

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## 2024 Revisions to the Uniform Guidance

OMB Published Revised Uniform Guidance in April 2024

Updates Impact Several Parts of Title 2 of the Code of Federal Regulations

- 2 CFR Part 180
- 2 CFR Part 184
- 2 CFR Part 200

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## Effective Dates

Most 2024 Revisions effective for **new, direct** awards entered into on or after October 1, 2024.

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## Effective Dates

### Existing awards (issued prior to October 1, 2024):

Federal agencies encouraged to apply 2024 Revisions to amendments entered on or after October 1, 2024, and existing awards that will extend into fiscal year 2025.

Expectation is that amendments explicitly state the 2024 Revisions apply and be executed by the Federal agency / pass-through entity and recipient.

2024 Revisions will apply prospectively to activities on or after the amendment date.

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## Effective Dates

### Subawards

- When a Federal agency amends an existing award to apply 2024 Revisions, the pass-through entity **must amend** subawards issued under that award.
- If the Federal agency has not applied the 2024 Revisions, the pass-through entity **must not** apply the 2024 Revisions to subawards (even if subaward is executed on or after October 1, 2024).

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## Effective Dates

### Subawards

- Pass-through entities should communicate with subrecipients whether the 2024 Revisions apply to subgrants.

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## Effective Dates

Recipients and subrecipients will have grants under both the prior Uniform Guidance and the 2024 Revisions over the next several years.



Recipients and subrecipients **must** track the requirements applicable to each award!

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## Whistleblower Protections

Recipients and subrecipients required to provide whistleblower protections to employees.

Required to inform employees in writing of whistleblower rights and protections.

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2 CFR 200.217

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## Internal Controls

Must establish, **document**, and maintain effective internal control over the Federal award...

Must take reasonable **cybersecurity and other** measures to safeguard information including personally identifiable information and **other types of information**...

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2 CFR 200.303

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## Cost Sharing Versus Matching

Clarified that matching is a type of cost sharing.

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2 CFR 200.1

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## Equipment

### Equipment Threshold

- Increased minimum threshold from \$5,000 to \$10,000.
- Lesser of the capitalization level established by the recipient or subrecipient for financial statement purposes or \$10,000.

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2 CFR 200.1

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## Equipment

### Disposition

- Equipment with a current fair market value of \$10,000 or less (per unit) may be retained, sold, or otherwise disposed of with no further responsibility to the Federal agency or pass-through entity.

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2 CFR 200.313

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## Procurement Methods

Updated  
terminology:  
“Small Purchases”  
are now called  
“Simplified  
Acquisitions.”

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2 CFR 200.320

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## Procurement Methods

Simplified Acquisitions require price or rate quotations from an adequate number of qualified sources.

Clarified that the recipient or subrecipient may exercise judgement in determining what number is adequate.

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2 CFR 200.320

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## Subrecipient and Contractor Determinations

Clarified that the pass-through entity is responsible for determining whether the entity receiving Federal funds is a subrecipient or contractor.

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2 CFR 200.331

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## Requirements for Pass-Through Entities

Pass-through entities must verify subrecipients are not suspended, debarred, or otherwise excluded.

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2 CFR 200.332(a)

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## De Minimis Indirect Cost Rate

Increased from 10% to 15% of Modified Total Direct Costs.

May apply rates below 15% at discretion of recipient/subrecipient.

Federal agencies and pass-through entities may not require the use of a de minimis rate below 15% unless required by statute.

De minimis indirect cost rate not applied to cost-reimbursement contracts issued directly by Federal government.

Once elected, the recipient or subrecipient must use the de minimis rate for ALL federal awards until the recipient or subrecipient chooses to receive a negotiated rate.

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2 CFR 200.414

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## Modified Total Direct Costs (MTDC)

Includes first \$50,000 of each subaward  
(previously \$25,000).

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2 CFR 200.1

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## Single Audit Threshold

Increased  
from  
\$750,000  
to  
\$1,000,000

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2 CFR 200.501

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## Major Program Determination

Type A Threshold

Total Federal Awards  
Expended Between  
\$1,000,000 and \$34  
Million

\$1,000,000

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2 CFR 200.518

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## Effective Dates

### Increased Single Audit and Type A Thresholds

Effective for audits of  
fiscal years beginning  
on or after October 1,  
2024 (i.e., September  
30, 2025 year-ends).

Entities with December  
31 year end, effective  
for the audit of the  
year-ended December  
31, 2025.

Entities with June 30  
year end, effective for  
the audit of the year-  
ended June 30, 2026.

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## Preparing for the 2024 Revisions Grant Recipients / Subrecipients

Review the 2024 Revisions and evaluate their impact on policies / procedures for Federal programs.

Revise policies, procedures, and internal controls, as necessary.

Gather and retain support for whether the 2024 Revisions apply to grant awards.

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## Preparing for the 2024 Revisions Grant Recipients / Subrecipients

Implement a system to separately track portions of grant awards subject to the 2024 Revisions if only a portion of certain awards is subject to the 2024 Revisions.

Remain alert for additional guidance from COFFA, OMB, etc.

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## Preparing for the 2024 Revisions Auditors

Early in the audit process, determine the applicable Uniform Guidance requirements for each major program.

Ensure testing is appropriately tailored to incorporate 2024 Revisions, if applicable.

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## Resources

### Implementation Guidance: Council on Federal Financial Assistance (COFFA)

- [www.coffa.gov](http://www.coffa.gov)

### Uniform Guidance

- [www.eCFR.gov](http://www.eCFR.gov)
- eCFR reflects the 2024 Revisions. Prior versions can be accessed using *Go To Date* or *View Historical Versions*.

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## 2025 OMB Compliance Supplement

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## 2025 OMB Compliance Supplement

Final 2025 OMB Compliance  
Supplement Issued November 25, 2025

No Changes from Draft 2025 OMB Compliance  
Supplement (Issued August 2025)

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## 2025 OMB Compliance Supplement

### Part 3 – Compliance Requirements

Part 3.1 Applies to Federal Awards Made Prior to October 1, 2024 (Pre-2024 Revisions)

Part 3.2 Applies to Federal Awards Made On or After October 1, 2024 (Post-2024 Revisions)

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## 2025 OMB Compliance Supplement

### Part 4 – Deleted Programs

- 10.542 – Pandemic EBT Food Benefits
- 10.649 – State Pandemic Electronic Benefit Transfer (P-EBT) – Admin Costs Grant
- 21.015 – Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast ( Gulf RESTORE)
- 21.019 – Coronavirus Relief Fund
- 21.024 – Rapid Response Program
- 93.461 – HRSA COVID-19 Claims Reimbursement for Uninsured Program and the COVID-19 Coverage Assistance Fund
- 93.499 – Low Income Household Water Assistance Program

### Part 4 - New Programs

- 10.646 – Summer Electronic Benefit Transfer Program for Children
- 93.472 – Title IV-E Preventive Program

***Auditors Must Use Part 7 when program/cluster is not included in Parts 4 or 5.***

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## 2025 OMB Compliance Supplement

### Two Higher Risk Programs

Medicaid Cluster  
AL #'s 93.778, 93.777,  
93.775

Abandoned Mine Land  
Reclamation (AMLR)  
AL #15.252

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**Tiffany Ridenbaugh, CPA, CFE, CGFM**

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## Yellow & Green Books

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### Speaker – Carrie Morrison



**Carrie Morrison, CPA**  
Assistant Director  
U.S. Government  
Accountability Office  
(GAO)

Carrie Morrison is an Assistant Director for the Standards group within the Financial Management and Assurance (FMA) team at the Government Accountability Office (GAO). She has led financial audits and most recently oversaw the 2025 Revision of GAO's Standards for Internal Control in the Federal Government (known as the Green Book). Carrie also serves on the American Institute of Certified Public Accountants' (AICPA) Government Performance and Accountability Committee. She has over 17 years of financial audit experience, including in both the public and private sectors. Carrie graduated from the University of Michigan with a B.A. in economics and received an M.S. in accounting from the University of North Carolina at Greensboro. She is a Certified Public Accountant.

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## UPDATE ON THE GREEN BOOK & YELLOW BOOK



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## Session Objectives

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- Discuss the key changes and new requirements in the 2025 Green Book Revision.
- Discuss recent developments related to the 2024 Yellow Book Revision.

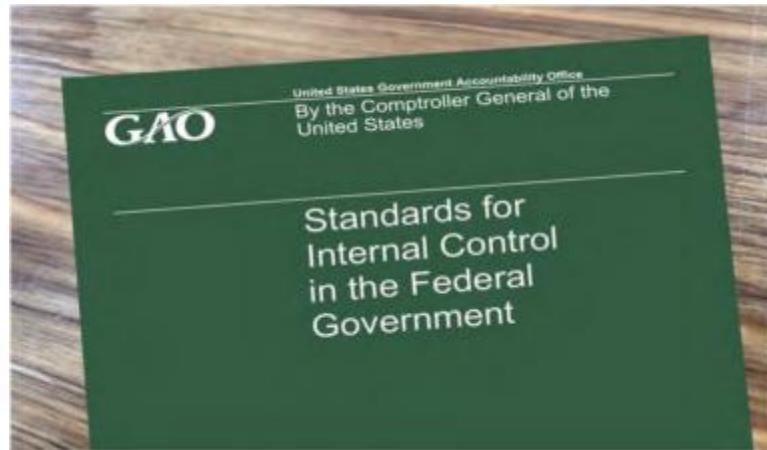
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## What is the Green Book?

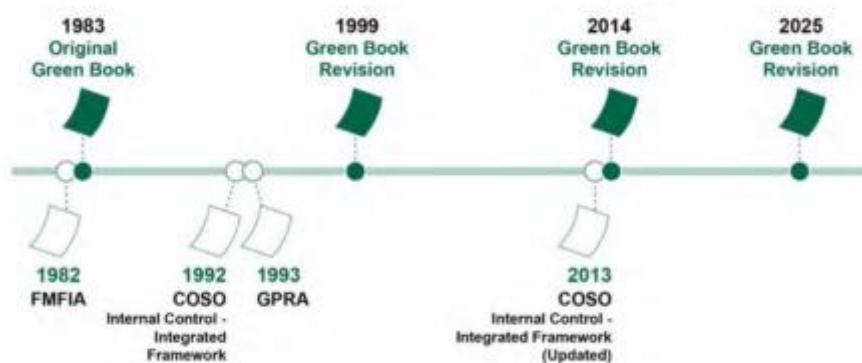


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## Green Book – Historical Timeline



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## Why was the Green Book Updated?

Since the 2014 revision, events such as **public health crises** and **cyber-attacks** highlighted the challenges management faces when addressing risks related to:

-  fraud
-  improper payments
-  information security
-  implementation of new or substantially changed programs, including emergency assistance

Fraud

Improper Payments

Information Security

Significant Changes

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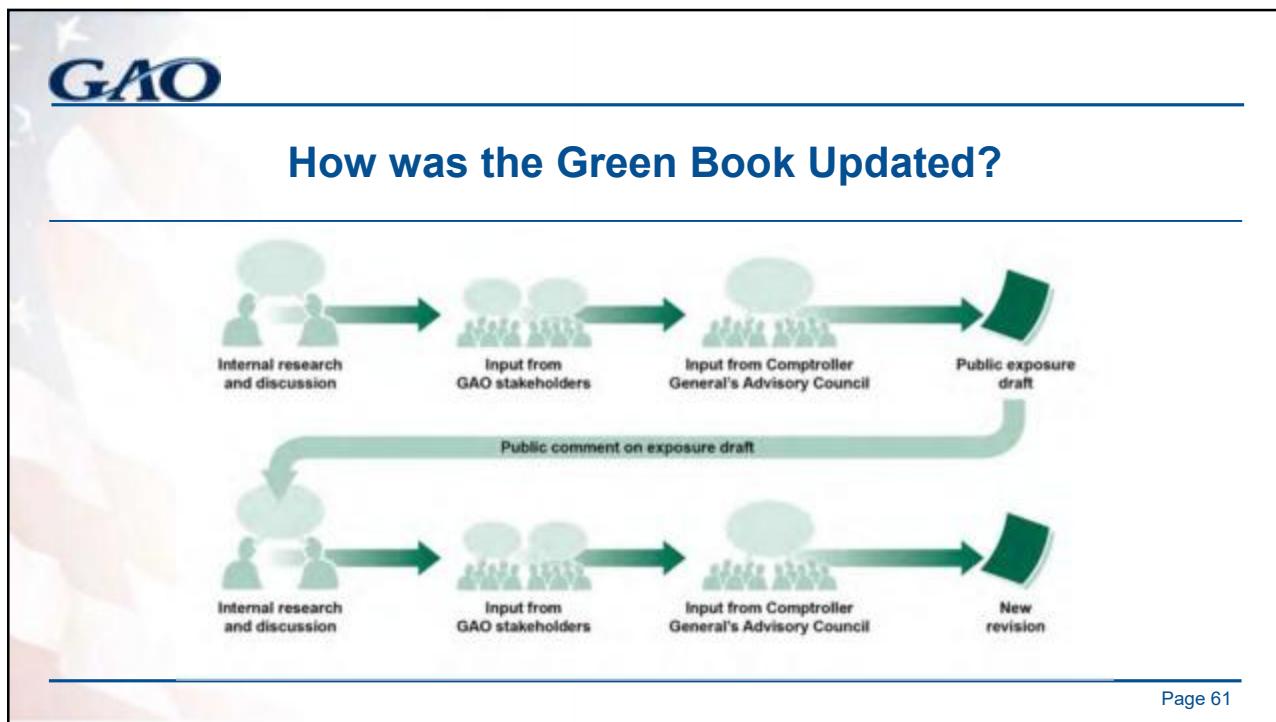
## Why was the Green Book Updated?

There was also a need to:

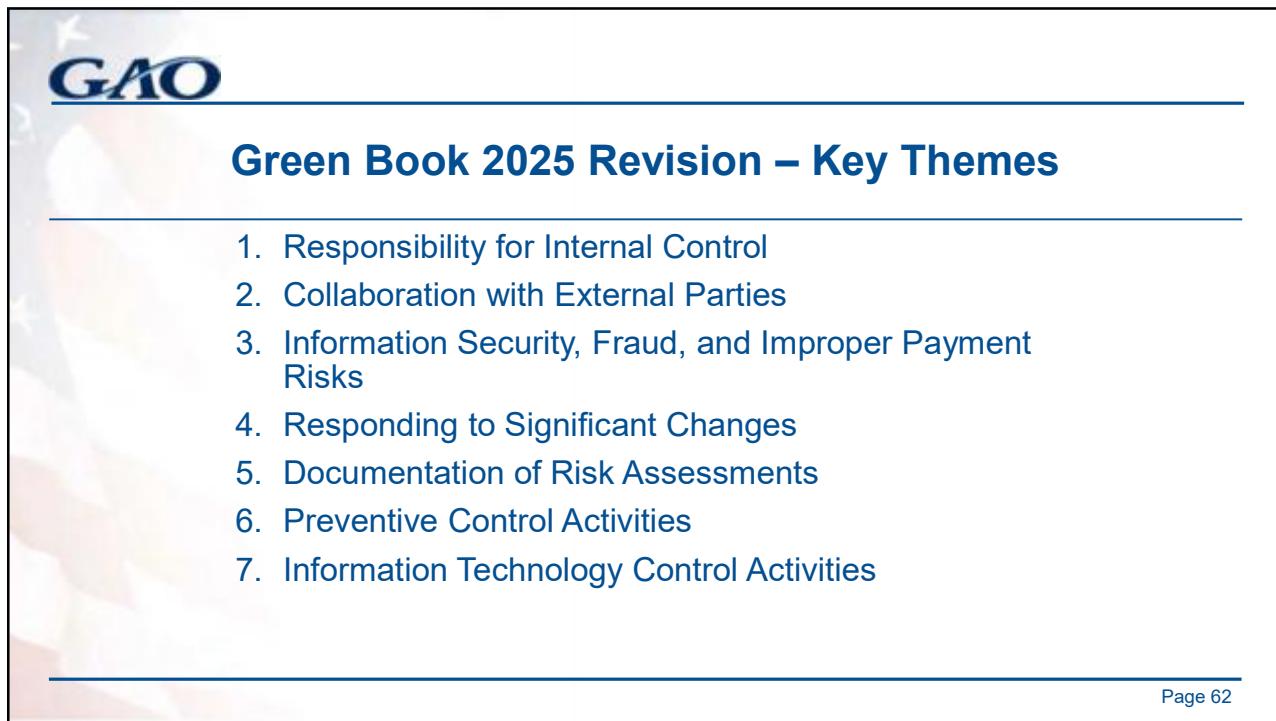
- Clarify the intent of certain requirements
- Continue harmonization with COSO's *Internal Control – Integrated Framework*
- Emphasize certain guidance

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## Responsibility for Internal Control

Clarified that management includes:

- managers **at all levels**
- managers within all functions, including **program and financial managers**



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## External Parties

- Expanded discussion of external parties in overview
- Clarified that collaboration on internal control system may include external parties
- Added discussion on:
  - external parties for which the entity has oversight responsibility
  - communicating with external parties



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## Information Security Risks

Overview now introduces:

- Definition of information technology
- Pervasive impact on entities' business and internal control processes
- Need to address information security risks

Information Security

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## Fraud Risks

New guidance related to management's consideration of fraud risk:

- Financial and nonfinancial fraud
- Internal and external risks
- Examples of external fraud

Fraud

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## Improper Payment and Information Security Risks

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**Principle 8 - Assess Fraud, Improper Payment, and Information Security Risk**

**8.01** Management should consider risks related to fraud, improper payments, and information security when identifying, analyzing, and responding to risks.<sup>52</sup>

**Attributes**

**NEW**

The following attributes contribute to the design, implementation, and operating effectiveness of this principle:

- Identify Risks Related to Fraud, Improper Payments, and Information Security
- Types of Fraud and Fraud Risk Factors
- Types of Improper Payments and Improper Payment Risk Factors
- Types of Information Security Risk and Information Security Risk Factors
- Analyze and Respond to Identified Risks

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Improper Payments
Information Security
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## Fraud, Improper Payment, and Information Security Risks

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**New Appendix III: Additional Resources**

- Provides **references to resources** for addressing risks related to fraud, improper payments, and information security

**FEATURED TOPIC**  
**Fraud & Improper Payments**  
GAO examines fraud and improper payments in federal programs.

**GAO**  
A Framework for Managing Improper Payments in Emergency Assistance Programs

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Fraud
Improper Payments
Information Security
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## Responding to Significant Changes

### Principle 9 - Identify, Analyze, and Respond to Change

**9.01** Management should identify, analyze, and respond to significant changes that could impact the internal control system.

#### Attributes

The following attributes contribute to the design, implementation, and operating effectiveness of this principle:

- Identify Significant Changes
- Establish a Change Assessment Process
- Identify, Analyze, and Respond to Risks Related to Significant Changes

NEW

Significant Changes

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## Responding to Significant Changes



**New documentation requirement** for a change assessment process, that:

- Establishes a process for responding to risks related to significant changes
- Can be used to quickly adapt the internal control system once changes occur

Significant Changes

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## Change Assessment Process

The **change assessment process** may outline considerations when responding to change, such as:

- modifying the organizational structure,
- creating a separate process to manage related risk
- identifying preventive control activities to implement
- establishing data-sharing, data-matching, and data-analytics opportunities

Significant Changes

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## Documentation of Risk Assessments



**New documentation requirement** for risk assessments, including:

- The identification, analysis, and response to risks (Principle 7)
- Risks related to fraud, improper payments, information security, and significant internal and external changes (Principles 8 & 9)

Fraud

Improper Payments

Information Security

Significant Changes

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## Documentation Requirements

### Highlighted documentation requirements

Principle	Documentation requirement	Attributes
Principle 12 - Implement Control Activities	Documentation of Control Activities Through Policies and Procedures	<p>12.01 Management should implement control activities and procedures</p> <p><b>Attributes</b></p> <p>The following attributes contribute to the design, implementation, and operating effectiveness of this principle:</p> <ul style="list-style-type: none"> <li>Documentation of Control Activities Through Policy</li> <li>Periodic Review of Control Activities</li> </ul> <p>12.02 Management establishes control activities in policies what is expected and in procedures, to include implementation policies, to mitigate risks to achieve the acceptable levels [documentation requirement].<sup>101</sup></p> <p>12.03 Management documents in policies and procedures within the entity's organizational structure its responisibility process's objectives and related risks and control activities implementation, and operating effectiveness.<sup>102</sup> Each business process, determines the policies necessary to allow management to effectively monitor the control documentation may appear in various forms, such as</p>

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## Preventive Control Activities

### Principle 10 - Design Control Activities

10.01 Management should design control activities to mitigate risks to achieving the entity's objectives to acceptable levels.

#### Attributes

The following attributes contribute to the design, implementation, and operating effectiveness of this principle:

- Response to Risks
- Design of Appropriate Types of Control Activities
- Design of Automated and Manual Control Activities
- Design of Preventive and Detective Control Activities
- Design of Control Activities at Various Levels
- Segregation of Duties

NEW

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## Preventive Control Activities

Updates highlight:

- An appropriate mix of preventive and detective control activities
- Prioritizing preventive control activities
- New Appendix II with examples



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## Information Technology

IT controls automated using technology

### Principle 10 - Design Control Activities

10.01 Management should design control activities to mitigate risks to achieving the entity's objectives to acceptable levels.

#### Attributes

The following attributes contribute to the design, implementation, and operating effectiveness of this principle:

- Response to Risks
- Design of Appropriate Types of Control Activities
- Design of Automated and Manual Control Activities
- Design of Preventive and Detective Control Activities
- Design of Control Activities at Various Levels
- Segregation of Duties

NEW

IT controls addressing risks of technology

### Principle 11 - Design General Control Activities over Information Technology

11.01 Management should design general control activities over information technology to mitigate risks to achieving the entity's objectives to acceptable levels.

#### Attributes

The following attributes contribute to the design, implementation, and operating effectiveness of this principle:

- Response to Risks
- Design of the Entity's Information Technology
- Design of Appropriate Types of General Control Activities

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## Green Book 2025 Revision: Effective Date

- Issued May 15, 2025
- Effective beginning with FY 2026
- Supersedes September 2014 revision



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## Where to Find the Green Book

The 2025 Green Book can be found at:  
[www.gao.gov/greenbook](http://www.gao.gov/greenbook)

The Green Book website provides:

- an overview of the Green Book
- links to resources
- a brief video explaining internal control



Green Book is available to download as a PDF  
or can be accessed in a digital format

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## 2024 Yellow Book Revision

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## 2024 Yellow Book Effective Date for Federal Audit Organizations

- Date for design and implementation of its system of quality management extended until no later than March 16, 2026.
- Initial evaluation of its system of quality management should be completed no later than 1 year from the date of implementation.

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## What's in the Interpretive Guidance?



- Quality Management Risk Assessment Process
- Quality Management Monitoring and Remediation Process
- Engagement Quality Reviews

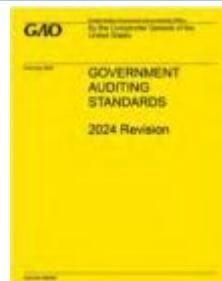
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## Where to Find the Yellow Book

- The 2024 Yellow Book and interpretive guidance can be found at: [www.gao.gov/yellowbook](http://www.gao.gov/yellowbook)
- The Yellow Book is available to download as a PDF or can be accessed in a digital format



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## Risk Assessments & Monitoring

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## Speaker – Jill Graham



Jill Graham serves as the Deputy Chief of Staff at AmeriCorps. Her previous roles at AmeriCorps include Chief Risk Officer, Acting Chief Operating Officer, and Acting Director of Grants Administration. She had a critical role in developing AmeriCorps' current enterprise risk assessment model and the model by which it assesses grant applicants and awardees for risk.

**Jill Graham**  
Deputy Chief of Staff  
AmeriCorps

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## Speaker – Alex Delaney



Alex Delaney serves as the Acting Chief Risk Officer at AmeriCorps. His previous roles at AmeriCorps include Senior Monitoring Officer and Acting Deputy Director for the Office of Monitoring. He played an integral role in developing AmeriCorps' risk-based compliance monitoring framework, monitoring tools, and corrective action process.

**Alex Delaney**  
Acting Chief Risk Officer  
AmeriCorps

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## AmeriCorps Overview

- AmeriCorps (officially the Corporation for National and Community Service or CNCS) is an independent agency of the United States government that engages Americans in service
- AmeriCorps is the nation's largest annual grant maker supporting service and volunteering
- AmeriCorps achieves its mission through the administration of its major programs and initiatives



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## AmeriCorps Grant Risk Assessment Background

- AmeriCorps' original grant risk assessment model was stale and ineffective
- Internal and external acknowledgment of the assessment's deficiencies
  - Extensive feedback from the Office of Inspector General over several years
  - GAO audit in 2017 supported OIG observations
- GAO and OIG feedback resulted in the need for a redesign of the risk assessment that would take time and resources to fully implement



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## Plan: Risk Assessment Re-Development Framework



### Goals

- Ensure that the risk assessment accurately captures grantee organizations and award risk throughout the full AmeriCorps portfolio;
- Establish the portfolio risk assessment as a useful tool for both our decision making and grantee/AmeriCorps interaction; and
- Provide a mechanism to inform more efficient, risk-based monitoring and mitigation activities

### Vision

- Integrate risk assessment and risk assessment data collection throughout agency work within grants lifecycle
- Provide dynamic, real-time information on risk

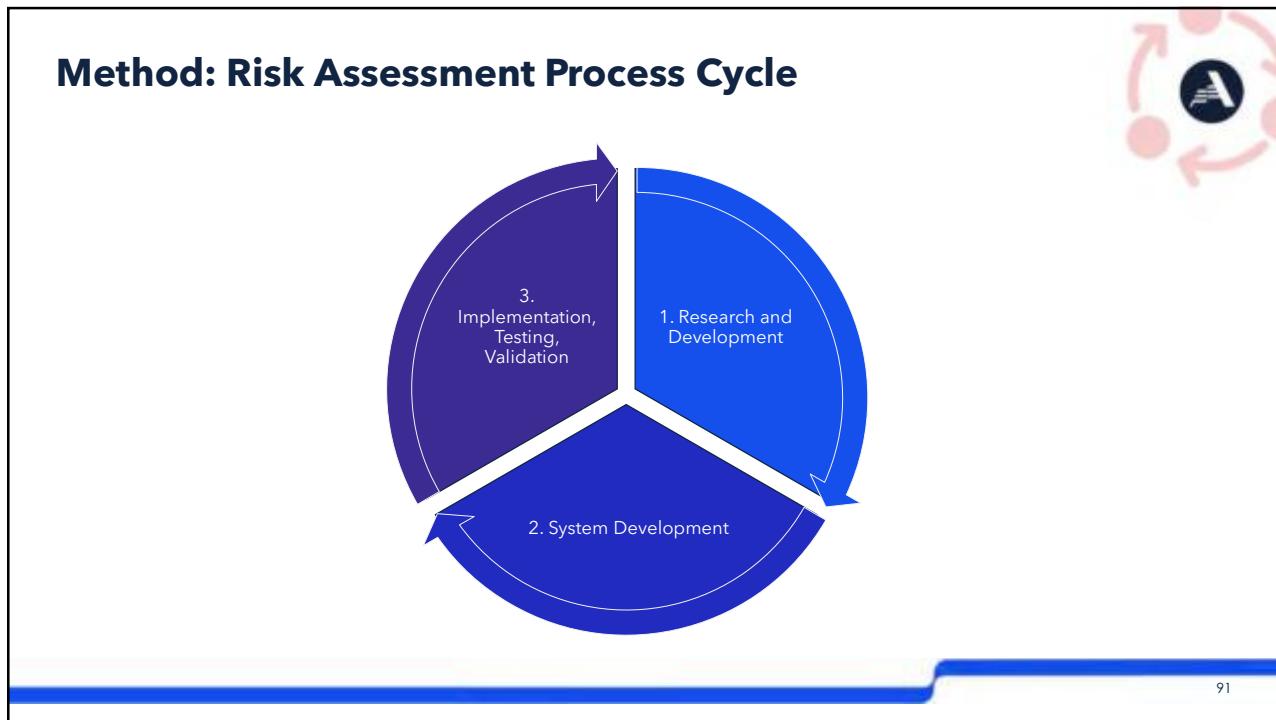
### Objective

- Align risk assessment module with areas of monitoring for compliance assessment
- Inform monitoring plan by mapping monitoring assessment tools to risk indicator categories and the identified levels of risk

## Method: Grant Risk Assessment Revision Process

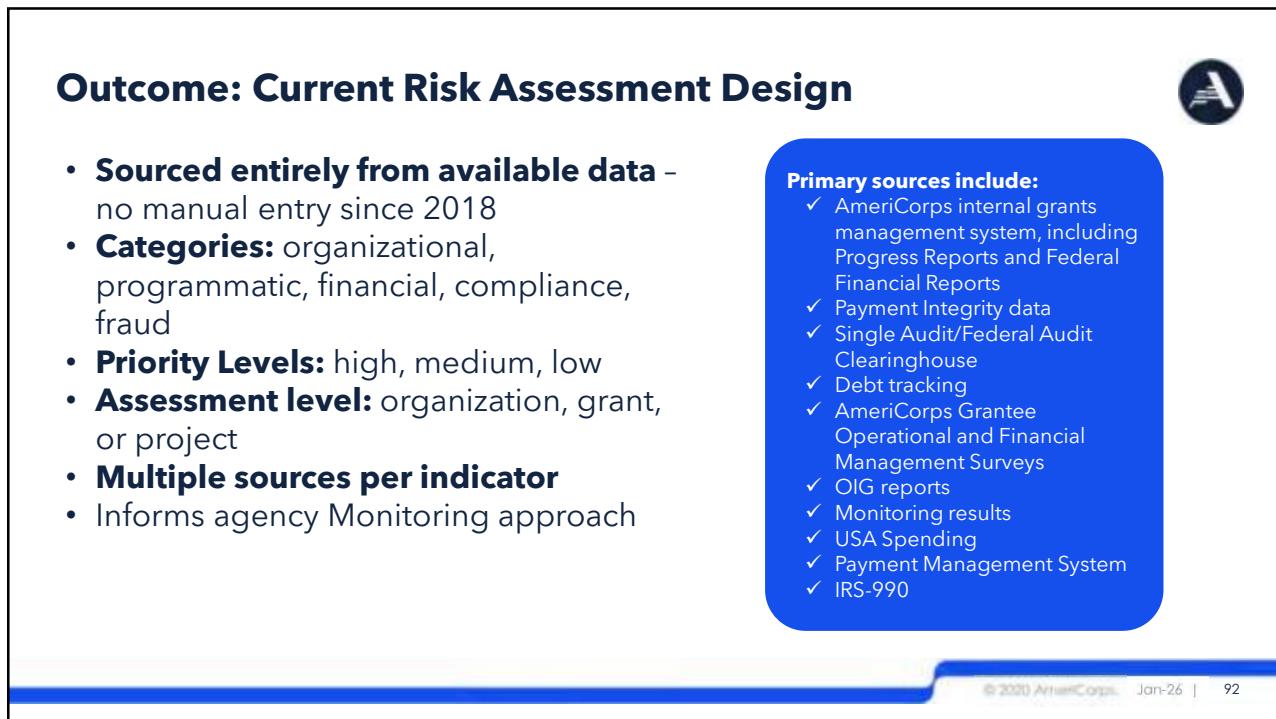


- Leverage internal and external expertise
- Evaluate and analyze existing agency reports, audits, internal documents and processes
- Conduct Interviews
- Map draft indicators to agency processes and data sources
- Engage Technical Panels
- Establish indicators and develop scoring
- Establish development design
- Engage workgroups to finalize sourcing
- Coordinate with agency data teams for data consistency
- Engage frequently with Office of Inspector General for feedback and input



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## Outcome: Current Risk Assessment Design

What's in it?



✓ **Organizational**

✓ **Programmatic**

✓ **Compliance**

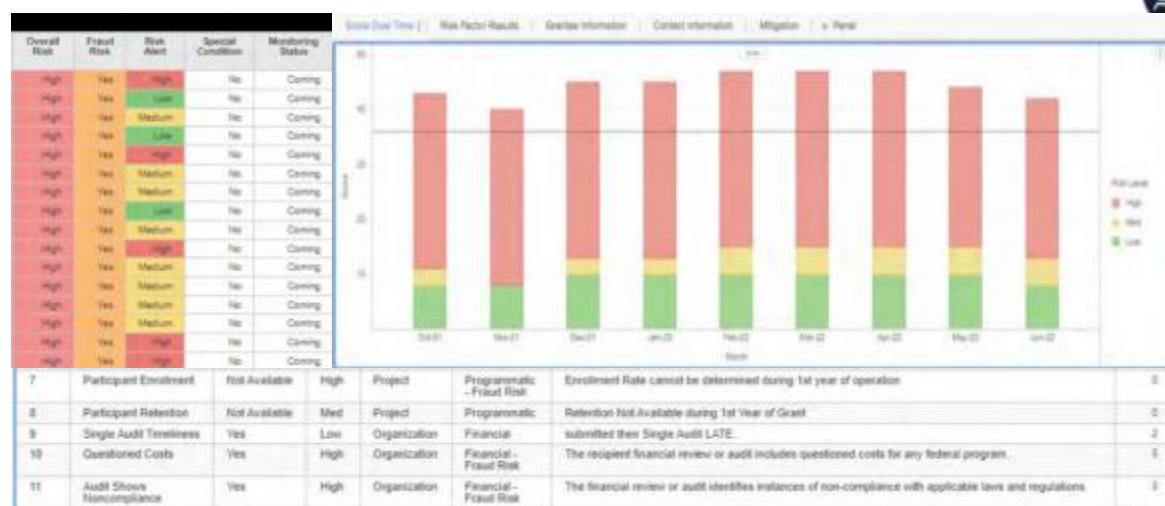
✓ **Financial**

✓ **Fraud**

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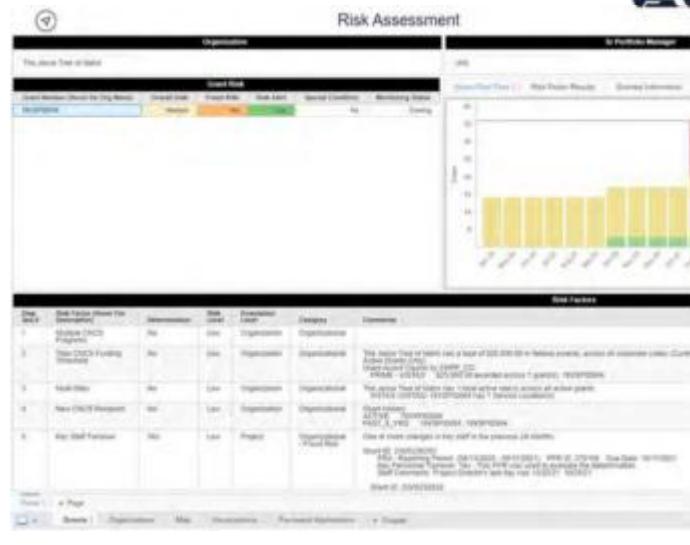
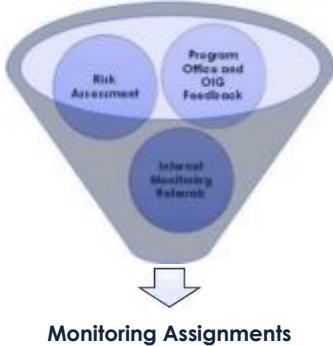
## Outcome: Risk Assessment Dashboard



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## Outcome: Risk-Based Monitoring Framework



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## Outcome: Risk-Based Monitoring Collaboration



- Peer review of risk-based monitoring plan
- Office of the Inspector General collaboration
- Internal Referral Forms
- New monitoring activities and risk-based tiers

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## Lessons Learned



**FLEXIBILITY AND ADAPTABILITY IN APPROACH**

**COMFORT WITH STAGGERED IMPLEMENTATION PROCESS**

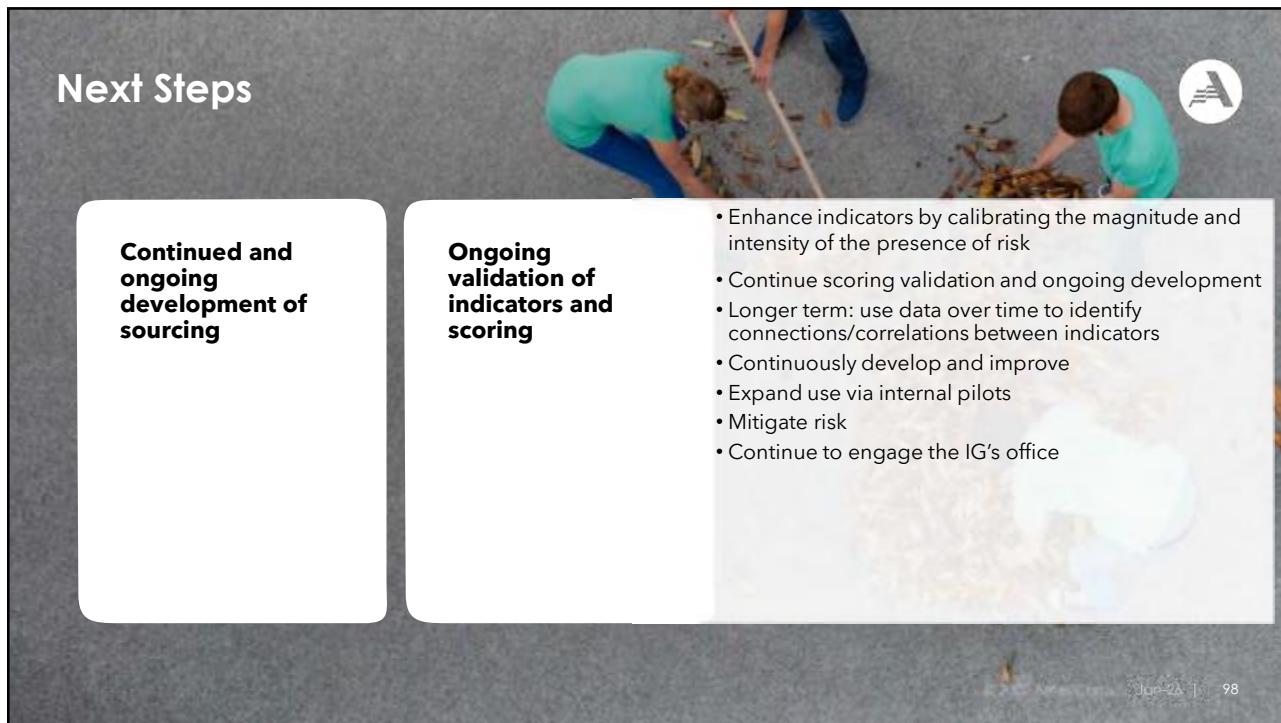
**ENGAGE STAKEHOLDERS EARLY AND OFTEN**

**ENGAGE EXPERTS INCLUDING THE OFFICE OF THE INSPECTOR GENERAL**

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## Next Steps



**Continued and ongoing development of sourcing**

**Ongoing validation of indicators and scoring**

- Enhance indicators by calibrating the magnitude and intensity of the presence of risk
- Continue scoring validation and ongoing development
- Longer term: use data over time to identify connections/correlations between indicators
- Continuously develop and improve
- Expand use via internal pilots
- Mitigate risk
- Continue to engage the IG's office

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