

Circular 5010 Award Management Requirements

Session 2: Pre-Award Considerations and Financial Management Requirements

FTA Office of Program Management



U.S. Department of Transportation
Federal Transit Administration

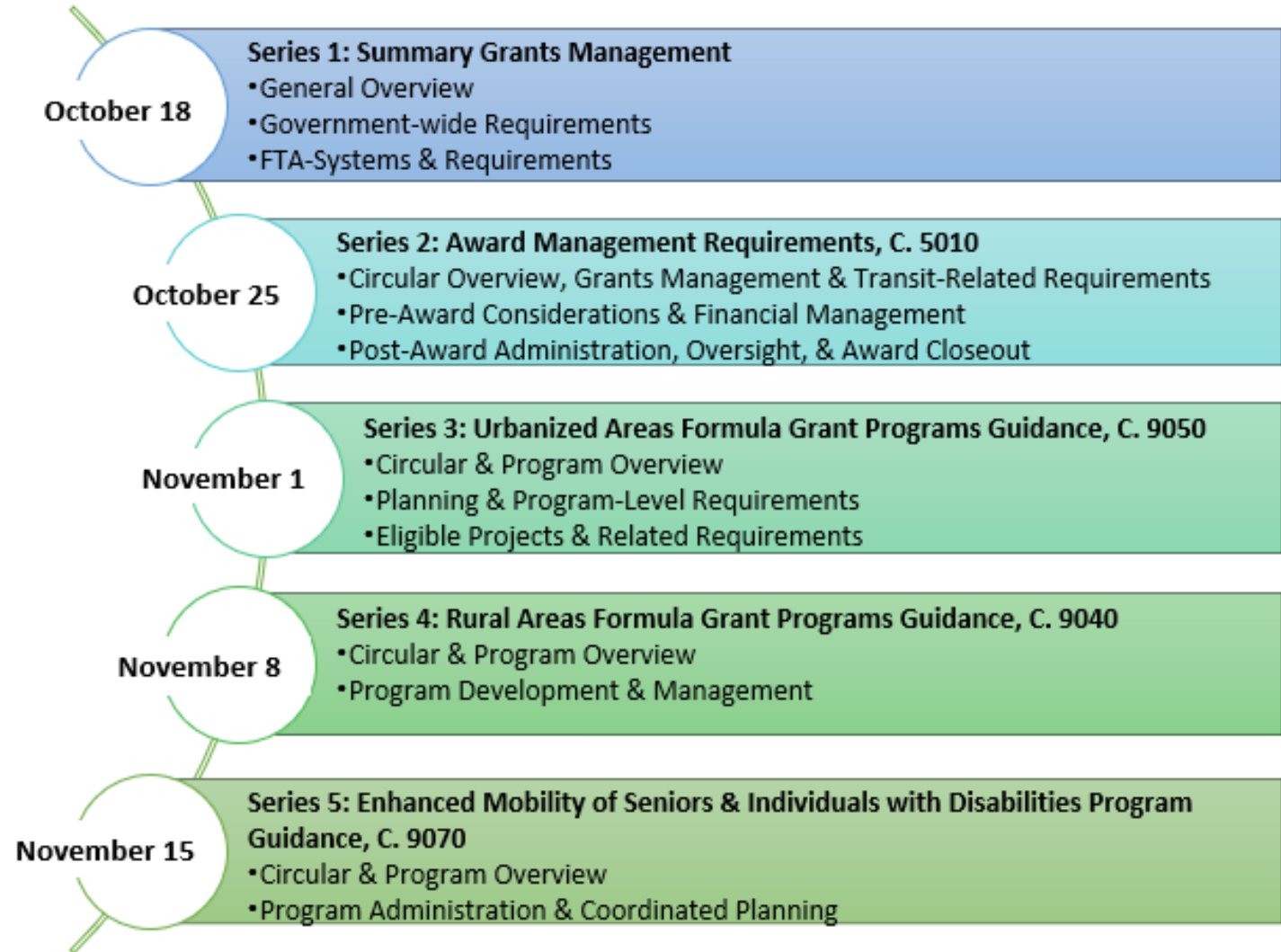


Disclaimer

The contents of this presentation do not have the force and effect of law and are not meant to bind the public in any way. This presentation is intended only to provide clarity to the public regarding existing requirements under the law or agency policies. Recipients and subrecipients should refer to FTA's statutes and regulations for applicable requirements.

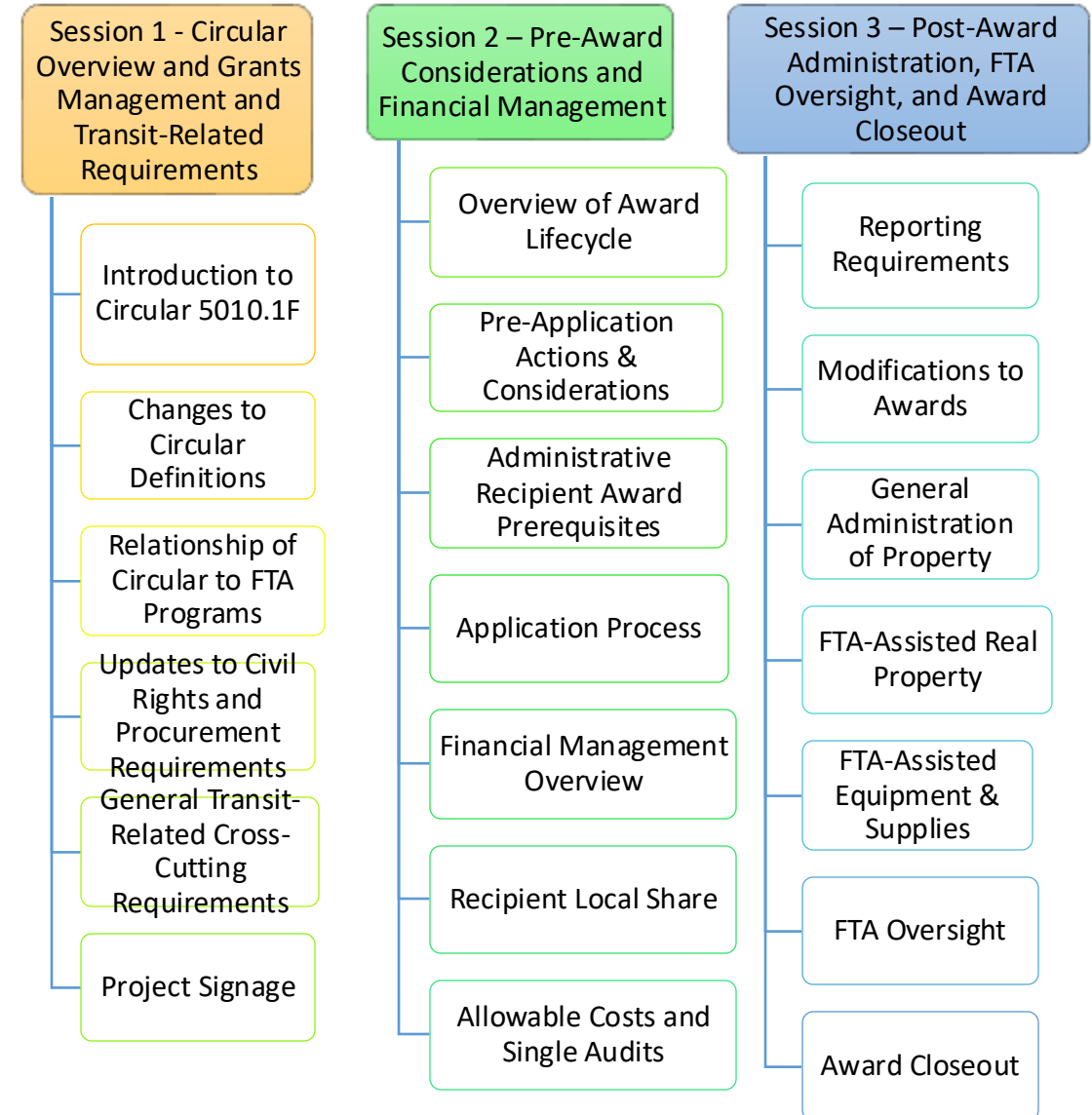
Circular Rollout Training Schedule

Each Friday from October 18 through November 15, 2024, FTA will post a series of prerecorded videos addressing summary grants management information and highlight the requirements outlined in each of the revised circulars - 5010, 9050, 9040, and 9070.



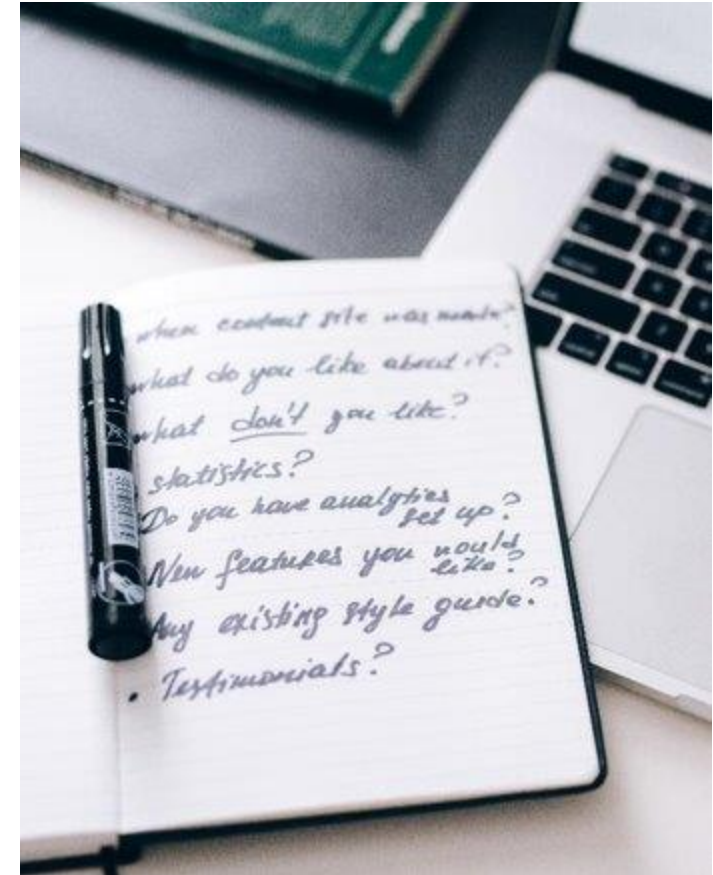
Circular 5010 Training Series

- Circular 5010.1F training builds upon the foundation established in the Summary of Grants Management Series and relays significant information regarding changes pertaining to award management at FTA.
- This is Session 2, which introduces the purpose and overall content of Circular 50101.F, provides a general overview of structural changes, and discusses changes to universal requirements applicable to all FTA assistance.



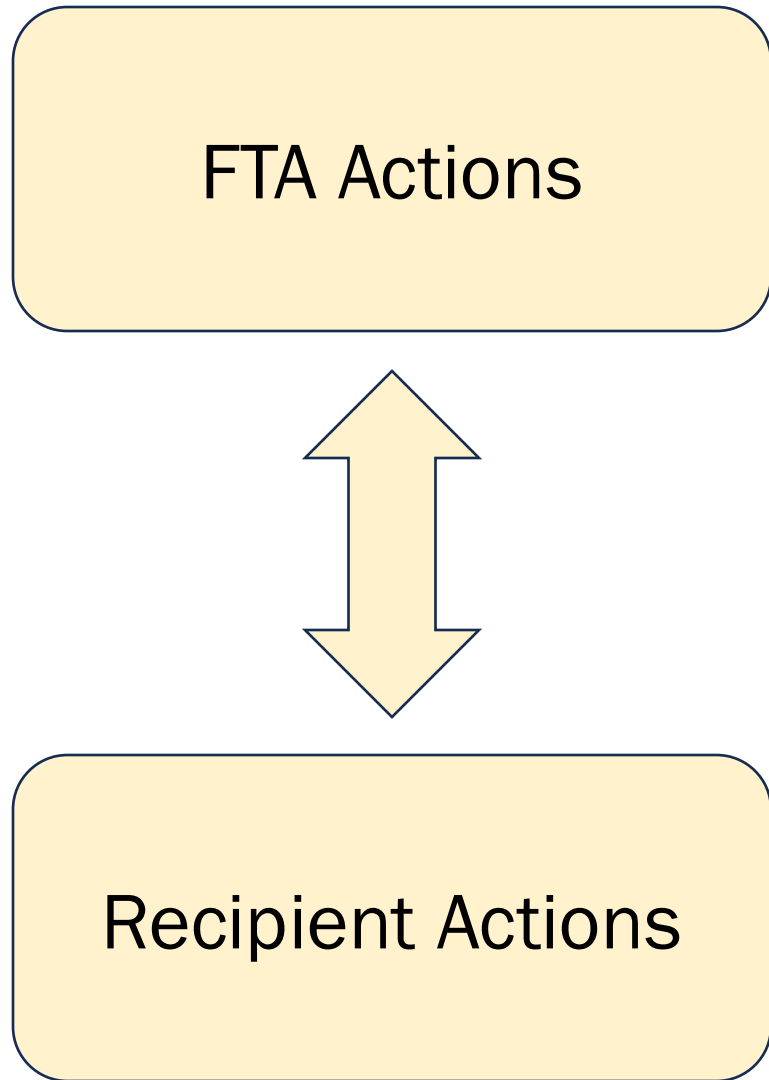
The “Route” Ahead

- Welcoming Remarks
- Overview of Award Lifecycle
- Pre-Application Actions and Considerations
- Administrative Recipient Award Prerequisites
- Application Process
- Financial Management Overview
- Recipient Local Share
- Allowable Costs
- Recipient Single Audits



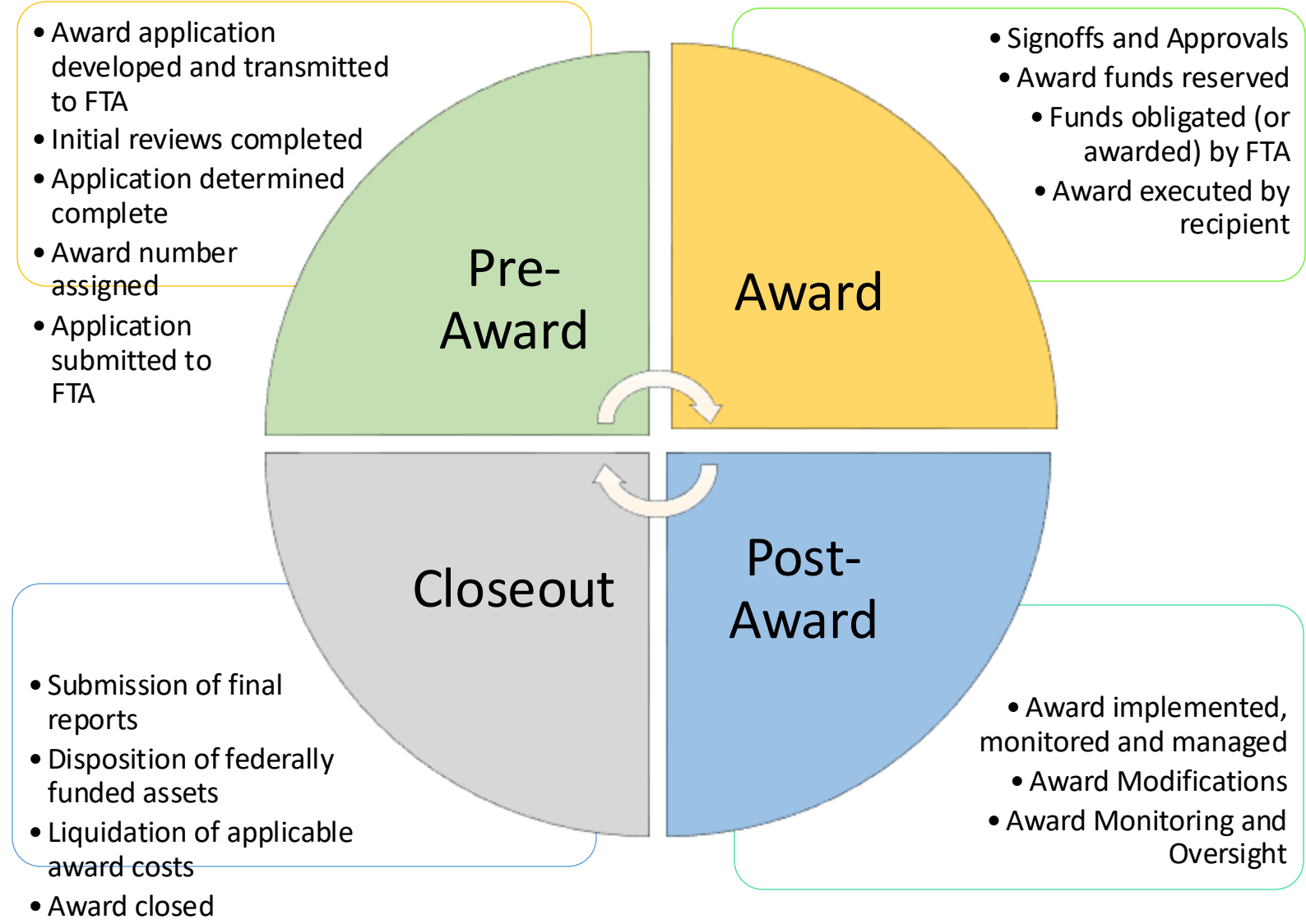
Overview of Award Lifecycle – Chapter III

Overview of Award Lifecycle



- New section added at beginning of Chapter III
- For circular users to better visualize and contextualize general actions and considerations for various steps throughout award lifecycle
- Actions to be taken from project/activity conception through project completion in a temporal manner
- Differentiates FTA actions vs. recipient actions and explains how they relate to each other
- Sets stage for organization of subsequent circular content through this temporal lens

Financial Assistance Award Phases



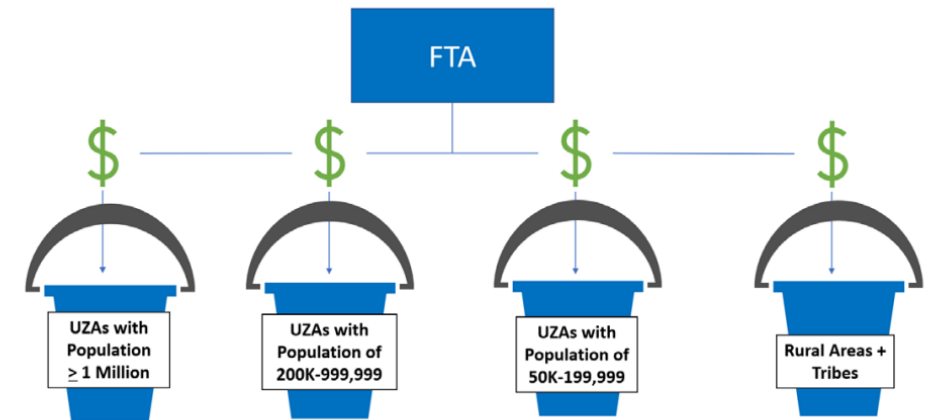
However, there are numerous actions and considerations prior to award application development.

Pre-Application Actions and Considerations – Chapter III

FTA Actions and Considerations Prior to Recipient Application Development

- Apportioning formula funding for individual formula programs based on appropriated funding levels
- Publishing Notices of Funding Opportunity (NOFOs) for discretionary programs that have received funding appropriations
- Reviewing and selecting proposals submitted by applicants in response to NOFOs
- Updates to award management system to reflect availability of funds
- Updates to guidance and direction to recipients based on any statutory, regulatory, or policy changes and any changes to associated award management regulatory framework (e.g., Certifications and Assurances)

Tiers of Census Geographies Receiving Apportionments



The screenshot shows the Federal Transit Administration website. The header includes the U.S. Department of Transportation logo and the text 'Federal Transit Administration'. Below the header, there is a search bar and navigation links for 'About', 'Funding', and 'Regulations & Programs'. The main content area is titled 'Notices of Funding Opportunity' and includes a brief description of the Federal Register and a search bar for finding specific notices.

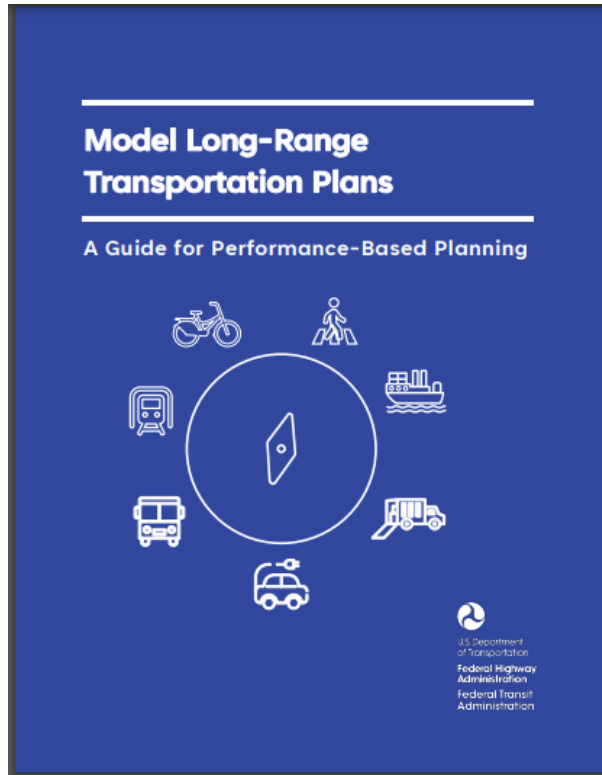
Pre-Application Recipient Actions & Considerations

General Temporal Framework of Various Actions Considered or Taken by Recipient:

- Prior to submission of grant application to FTA;
- Prior to incurring associated project costs; and/or
- Prior to subsequent, impactful project decisions.



Pre-Award Metropolitan & Statewide Planning Requirements

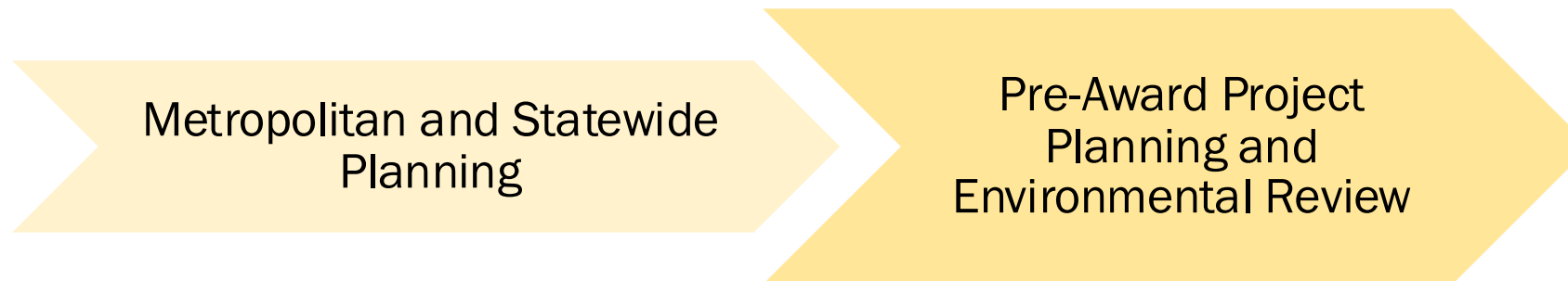


Metropolitan
and
Statewide
Planning

- To access most FTA funding opportunities, recipients must participate in metropolitan and/or statewide planning processes, as applicable
- FTA-assisted capital and operating projects must be product of these processes as reflected in applicable federally required transportation plans and improvement programs (e.g., MTP, TIP/STIP)
- Conception and prioritization of projects to be driven by performance-based approach
- Project selection and funding allocations to recipients to be determined by State or Designated Recipient in cooperation with MPO, as applicable
- Planning and project programming decisions should be occurring well in advance of recipients' applications to access FTA funds

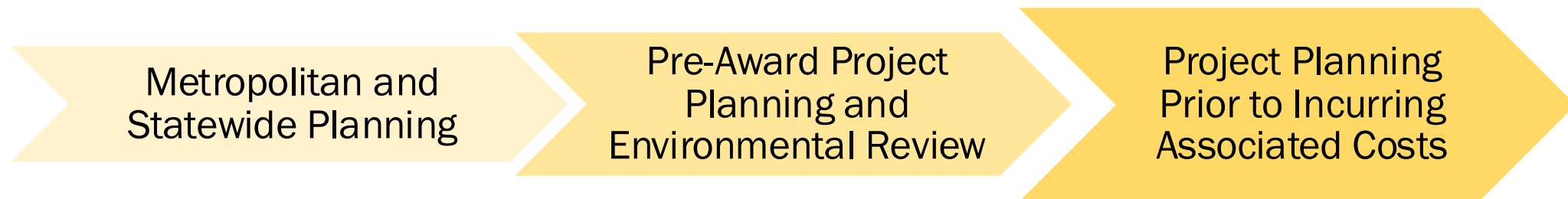
Pre-Award Project-Level Planning & Environmental Review

- **National Environmental Policy Act (NEPA) Requirements**
 - Completion of environmental analyses of proposed FTA-funded actions, associated documentation, and incorporation of measures necessary to mitigate adverse impacts
 - Mitigation measures become condition of applicable awards and may be eligible for FTA assistance if meet established criteria
- **Civil Rights Compliance Planning (could be system- or project-level)**
- **Project Management Plan for ‘Major Capital Project’**
 - Strategy to control project scope, budget, schedule, and quality
 - Prepare before and submit with grant application for project
- **Utility Relocation and Associated Agreements**
- **Concurrent Non-Project Activities**



Project-Level Planning Prior to Incurring Associated Costs

- **Pre-Award Authority**
 - Allows recipients to incur certain project costs before award and retain reimbursement eligibility after award approval
 - Recipient responsible for compliance with any conditions and risk and may not prejudice future FTA financial participation
 - Section added in circular to clarify announcements and notifications for pre-award authority
- **Announcement and Notification of Pre-Award Authority**
 - Automatic Pre-Award Authority
 - 1) For applicable programs (usually formula programs), list of permissible activities and conditions for pre-award authority outlined annually in FTA's Annual Apportionment Notice
 - 2) For projects to be supported by competitive awards, announced in applicable NOFO or when selected projects are announced
 - If activities or programs not covered by these announcement mechanisms, must be approved via Letter of No Prejudice (LONP)



More on Automatic Pre-Award Authority - Formula

Type of FTA Program	Notification Mechanism	Typical Activities Covered	Applicable FTA Funding Fiscal Year(s)
Formula Programs (e.g., Section 5307)	FTA Annual Apportionment Notice in <i>Federal Register</i>	Operating Assistance	Costs may be incurred irrespective of Federal funding authorization*
		Planning	
		Capital Projects that meet criteria for c-list Categorical Exclusion (CE)	Costs may be incurred through full period of Federal funding authorization*
		Capital Activities requiring higher level environmental review class of action than c-list CE	Costs may be incurred through full period of Federal funding authorization with completion of environmental review process

*The current Bipartisan Infrastructure Law authorization covers October 1, 2021, through September 30, 2026

More on Automatic Pre-Award Authority - Discretionary

Type of FTA Program	Notification Mechanism	Typical Activities Covered	Applicable FTA Funding Fiscal Year(s)
Discretionary Programs (e.g., Buses and Bus Facilities competitive grants)	Notice of Funding Opportunity (NOFO) for applicable program or with announcement of selected project funding allocations	As specified in NOFO	If authorized, certain costs may be incurred for selected projects with completion of environmental review process for activities requiring higher level class of action than c-list CE

More on Automatic Pre-Award Authority - LONP

Type of FTA Program	Notification Mechanism	Typical Activities Covered	Applicable FTA Funding Fiscal Year(s)
<p>Formula or Discretionary Programs (as permitted or specified in applicable discretionary program NOFOs)</p>	<p>Provided on a project-specific and case-by-case basis by FTA when requested and if approved</p>	<p>Capital Activities proposed to use future FTA funding allocations not covered by automatic pre-award authority with completion of necessary environmental review process</p>	<p>As specified in LONP (may extend beyond current Federal funding authorization)</p>

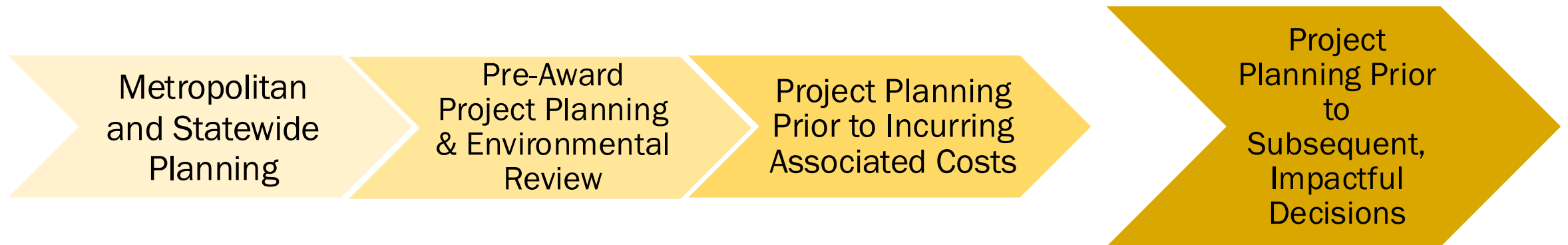
Project-Level Planning Prior to Incurring Associated Costs

- **Recipient Force Account**
 - Use of recipient labor force as capital expense to carry out project (e.g., design, construction, etc.)
 - Does not include award or project administration activities or other activities under expanded definition of ‘capital expenses’ (e.g., preventive maintenance, mobility management, etc.)
- **Force Account Justification and Plan**
 - Cost of force account work (\$1 million) dictates requirement to provide justification and develop plan
 - Justification Categories:
 - 1) Cost Savings,
 - 2) Exclusive Expertise,
 - 3) Safety and Efficiency of Operations,
 - 4) Union Agreement
 - Circular Update: Very minor restructuring of information and additional explanation of FTA approval of Force Account plans (\$10+ million in Force Account work)



Project-Level Planning Prior to Subsequent Impactful Decisions

- **Value Engineering**
 - Optimize value of each dollar spent on project with input of team of professionals
 - Satisfy the required function of items or systems integrated into a project at lowest total cost
 - Required for FTA-assisted 'Major Capital Project'
 - Encouraged for other projects with level of analyses commensurate with project scale
 - May be performed after some project development and preliminary design costs have been incurred but before major decisions incorporated into design
- **Constructability and Design Peer Reviews (encouraged & potentially required on case-by-case basis)**
- **Crime Prevention and Security Reviews (encouraged)**



Administrative Recipient Award Prerequisites – Chapter III

Administrative Recipient Award Prerequisites

- **Systems Access**
 - Grants.gov (for FTA competitive financial assistance opportunities)
 - System for Award Management (SAM) access (for all Federal financial assistance)
 - TrAMS (to apply for and execute all FTA awards)
- **Certifications and Assurances**
 - Annual certification recipient is in compliance with certain Federal transit laws, regulations, and other requirements
 - **Update:** Discussion of Certification and Assurances in circular reorganized by:
 - General recipient capacities
 - Standard assurances
 - Certification procedures
 - Legally sufficient execution

GENERAL RECIPIENT CAPACITIES:

- Legal Capacity
- Financial Capacity
- Technical Capacity

STANDARD ASSURANCES:

- Covers range of applicable statutes and government-wide regulations applicable to FTA awards
- Recipients' pre-award certification of compliance

New Appendix A – Required Prerequisite Documentation

- **Legal Capacity of Direct Recipients**
 - Documentation needed for first-time recipients and updated as necessary for returning recipients
 - [Opinion of Counsel](#) – Demonstrates legally empowered to carry out FTA-funded activities
 - [Authorizing Resolution](#) – Resolution from recipient’s governing body legally committing recipient to terms of terms of awards
 - [Delegation of Signature Authority](#) – Positions or individuals with authority to officially execute on behalf of recipient
- **Legal Capacity of Designated Recipients**
 - Documentation needed for first-time designated recipients or designated recipient changes
 - Legal authority to receive and apportion funds to projects and other recipients with necessary concurrence documentation as specified in applicable program circulars



Application Process – Chapter III



U.S. Department of Transportation
Federal Transit Administration

Application Process - TrAMS

- TrAMS
 - Streamlined web-based electronic interface between recipients and FTA that:
 - 1) Allows complete electronic application submission, review, approval, and management of all awards through various role-based workflows; and
 - 2) Serves as FTA's system of record
 - Specific application instructions in [TrAMS User Guide](#)
 - Circular details minimum application components
- Circular Updates Include Clarification on Requisite Structure of Award Budgets
 - Emphasis on reasonable period of performance end date for scope of work
 - Use of [Activity Line Item \(ALI\) tree](#) to build award budgets at a scope code level
 - Presupposition of milestones and required reporting elements by scope code built into TrAMS application process

The Transit Award Management System (TrAMS)



TrAMS Overview

The Transit Award Management System (TrAMS) is FTA's web-based grant management tool that allow apply for federal funds, manage their programs in accordance with federal requirements, and enable approve, control, and oversee how funds are used.

Operating Status: Open.

Have a TrAMS account? [Log in](#)

What's New

TrAMS Enhancements

On May 16, FTA will introduce enhancements to the Transit Award Management System (TrAMS).

New Appendix B – Award Development

- **Documentation of Pre-Application Recipient Actions**
 - Deliverables resulting from pre-award planning
 - System Access and Certifications and Assurances
- **Application Submission Elements**
- **Budget Development and Structure**
 - Project Milestones
 - Environmental Review Process Class of Action and Findings
 - Special Budget Requirements Based on Type of Project
 - Administrative Caps and Set-Asides
 - Indirect Cost Information
 - Budget Structure for Capital Projects and Operating Assistance
 - Subrecipient Information

TABLE B-1: Project Scope (Sample 1)

Scope	Quantity
111-010 Bus-Rolling Stock	6

Activity	Line Items	Quantity
11.12.02	Purchase 35-foot replacement buses with lifts	4
11.13.03	Purchase 30-foot buses with lifts for service expansion	2
11.12. 40	Spare Parts / Assoc Capital Maintenance Items	

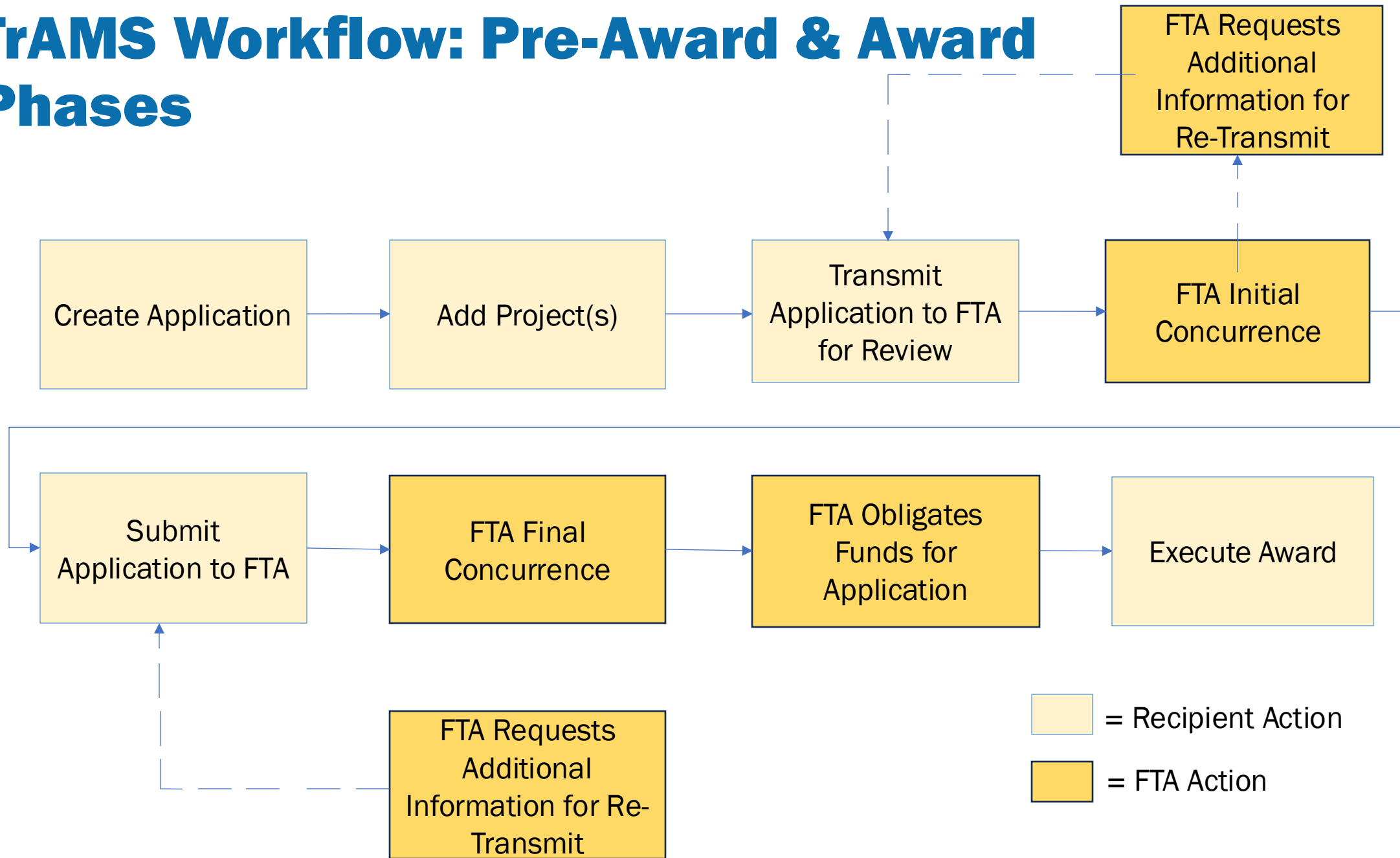
New Appendix B – Application Checklist

Application Checklist Components:

- Recipient Information
- Application Information
- Budget
- Project Milestones
- Environmental Findings (NEPA)
- Fleet Status

APPLICATION CHECKLIST	
Part II— Application Information	
	Does the executive summary include adequate detailed information of the project(s) including an appropriate project title?
	Is information on any subrecipient(s) and their project(s) included?
	Is it indicated whether the project is a new application or grant amendment?
	Does the application include an appropriate end date?
	If planning activities are included, are activities and program dates consistent with the dates provided in the UPWP/SPWP? If capital activities included, are activities and program dates consistent with the dates in the TIP/STIP?
	Are the applicable TIP/STIP or UPWP/SPWP approval dates and page numbers or location identifiers included in the application?
	If pre-award authority is applicable, has “yes” been selected? Is the pre-award date being used indicated in the application?
	If Federal debt delinquency is applicable, has “yes” been selected? (If yes, the grant applicant must provide an explanation in the details section.)
	Has the Executive Order 12372 review been completed, if applicable?
	Is sufficient information included to evaluate project-specific compliance with ADA, Title VI, and DBE requirements?
	Is the applicable UZA and congressional district information entered and accurate?

TrAMS Workflow: Pre-Award & Award Phases



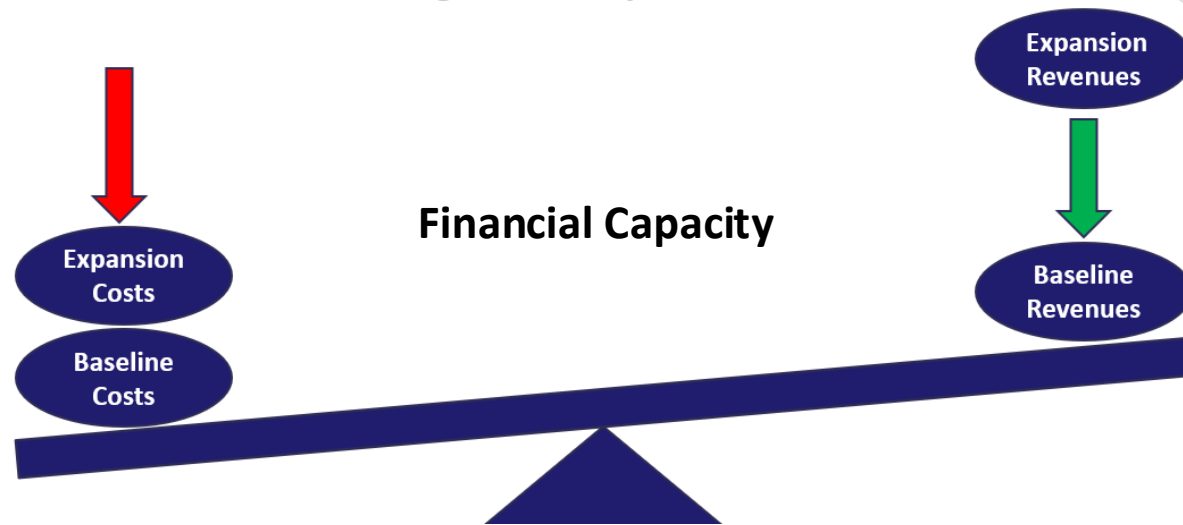
Financial Management Overview – Chapter VI



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Federal Transit Administration

Recipient Financial Management Overview

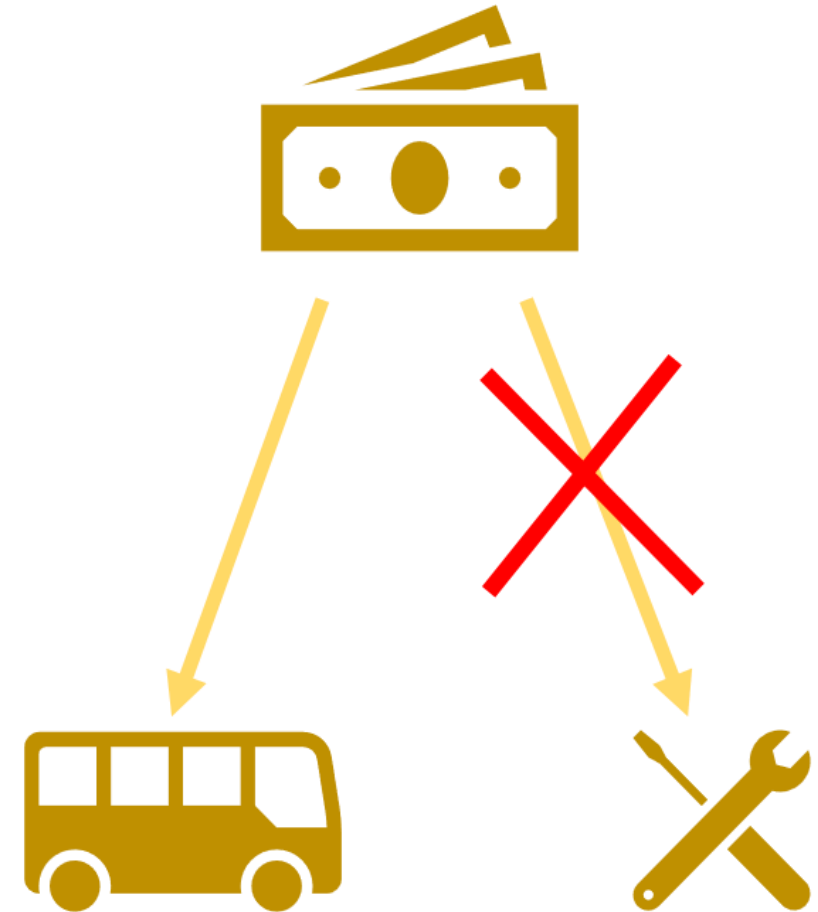
- **Internal Controls** – Recipient practices, systems, and infrastructure to successfully manage and account for financial resources and activities they fund
- **Local Match (Circular Updates)** – Recipient’s financial contribution to activities funded by an award
- **Financial Plan** – Recipient plan demonstrating FTA’s investment in activities is solvent and can be delivered
- **Allowable Costs (Circular Updates)** – Costs that may be covered by an FTA award
- **Indirect Costs (Circular Updates)** – Costs incurred for more than one cost objective that cannot be readily identified with a particular final cost objective without effort disproportionate to the results achieved



Recipient Financial Management Overview

- **Program Income** - Income earned by a recipient that is directly generated by an FTA-assisted activity
- **Single Audit (Circular Updates)** – Annual audit of recipient receiving at least \$1 million in Federal assistance in a year
- **Payment Procedures** – Procedures for recipients to be paid for activities funded by an award

Common Theme for Financial Management:
No Double Counting of Financial Resources
Toward Different Expenditures, Regardless of
Source of Funds

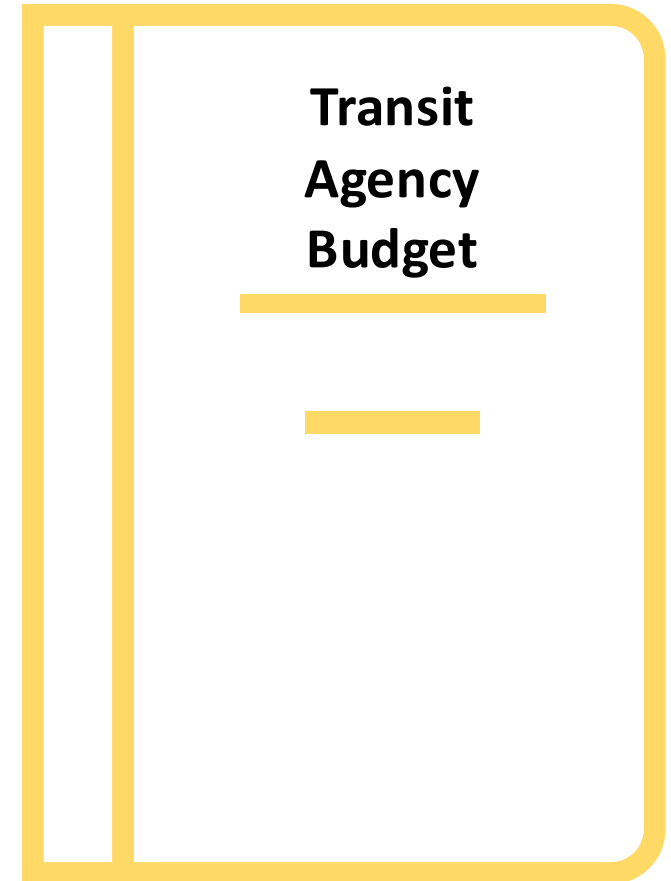


Recipient Local Share – Chapter VI

Recipient Local Share

Customary Sources of Local Share May Include:

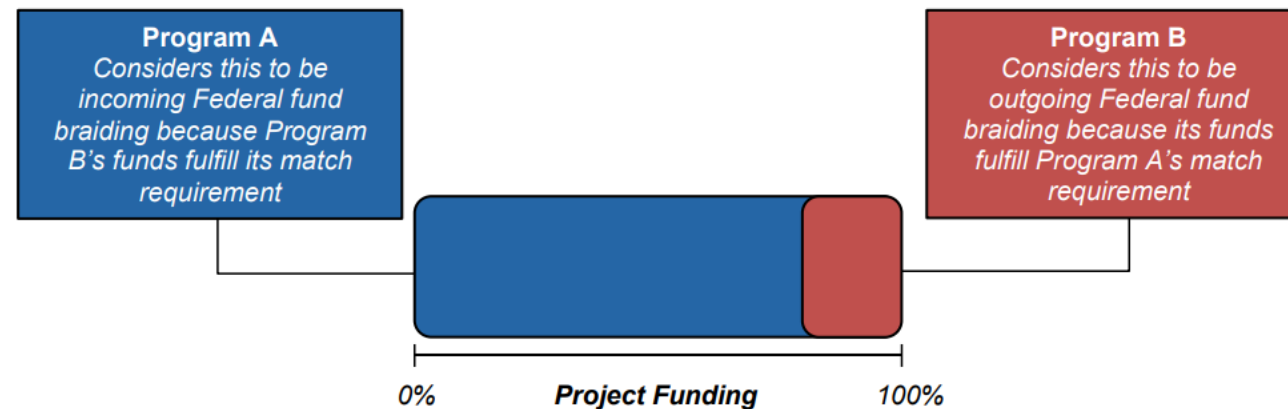
- Cash from non-Federal government sources
- Non-farebox revenue from transit operations (e.g., advertising and concessions)
- Assets from other Federal sources if authorized to be used as such for specific project
- Service agreement fees from social service organizations
- Undistributed cash surpluses, replacement or depreciation cash funds, reserves available in cash, or new capital.



Alternative Sources of Local Share

- Added to Circular
- Revenue Bond Proceeds (Prior FTA approval & finding of consistent future investment in transit)
- Program Income Generated By an Activity Supported Under an Earlier Award
- Credits (e.g., Transportation Development Credits, Private Investment in Vanpool Rolling Stock Acquisition)
- In-Kind Contributions (e.g., Real Property, Intercity Bus Feeder Service)
- Limited Use of Other Federal Funds
 - Program-specific and depends on eligibility of other Federal funds to be used
 - [CCAM Federal Fund Braiding Guide](#)

Figure 1: Federal Fund Braiding Example



Guidance on Use of Credits as Local Share

Source of Local Match	Total Project Cost	Federal Share for Project	Local Share for Project	Actual Amount of Federal Funds Committed to Project	Actual Amount of Local Funds Committed to Project
Cash from Non-Federal Government Sources	\$100,000	80%	20%	\$80,000	\$20,000
Available Credits				\$100,000	\$0 (but \$20K worth of credits)

- Credits are virtual funds (FTA provides 100% of Net Project Cost)
- Federal Share = Total Project Cost
- Additional Federal Funds Needed to Fully Support Project
- Local Match Equivalency of Credits =

$$(\text{Local Share \%}) \times (\text{Actual Federal Funds Needed for Project})$$

In-Kind Contributions of Real Property



- Property owned and donated by recipient or 3rd party and needed to carry out the scope of a project supported by an award
- Must complete NEPA, Uniform Act, and other otherwise applicable requirements for project for property to be used
- Value of in-kind contribution is current market value as independently appraised
- **Clarification:** If Federal funds were used to purchase the property, the Federal share and its relative match used for the purchase **may not** be counted toward the value of an in-kind contribution

Allowable Costs – Chapter VI



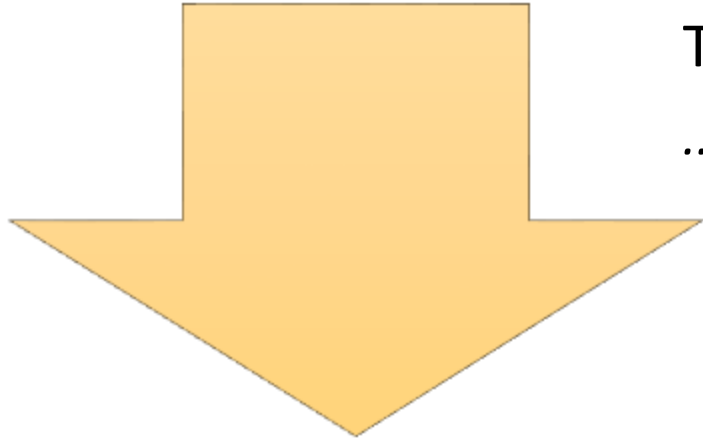
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Changes to Guidance on Allowable Costs

- Generally Allowable Costs vs. Eligible Costs Under Specific FTA Programs
- Interest on Debt Financing:
 - Bond interest in advance project authority
 - Interest from financing buildings and equipment
 - Interest on financing to provide working capital
 - Finance charges as part of lease
 - Interest on facilities and equipment used by 3rd parties under capital cost of contracting
 - Other proposals on case-by-case basis



Indirect Costs Definition



The *Uniform Guidance* defines **direct costs** as:

...those costs that can be identified specifically with a particular final cost objective, such as a Federal award, or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy.



Indirect costs (F&A costs) are defined as:

...those costs incurred for a common or joint purpose benefitting more than one cost objective, and not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the results achieved.



Direct vs. Indirect Costs

Direct Costs Are Allocable to Specific Cost Objectives

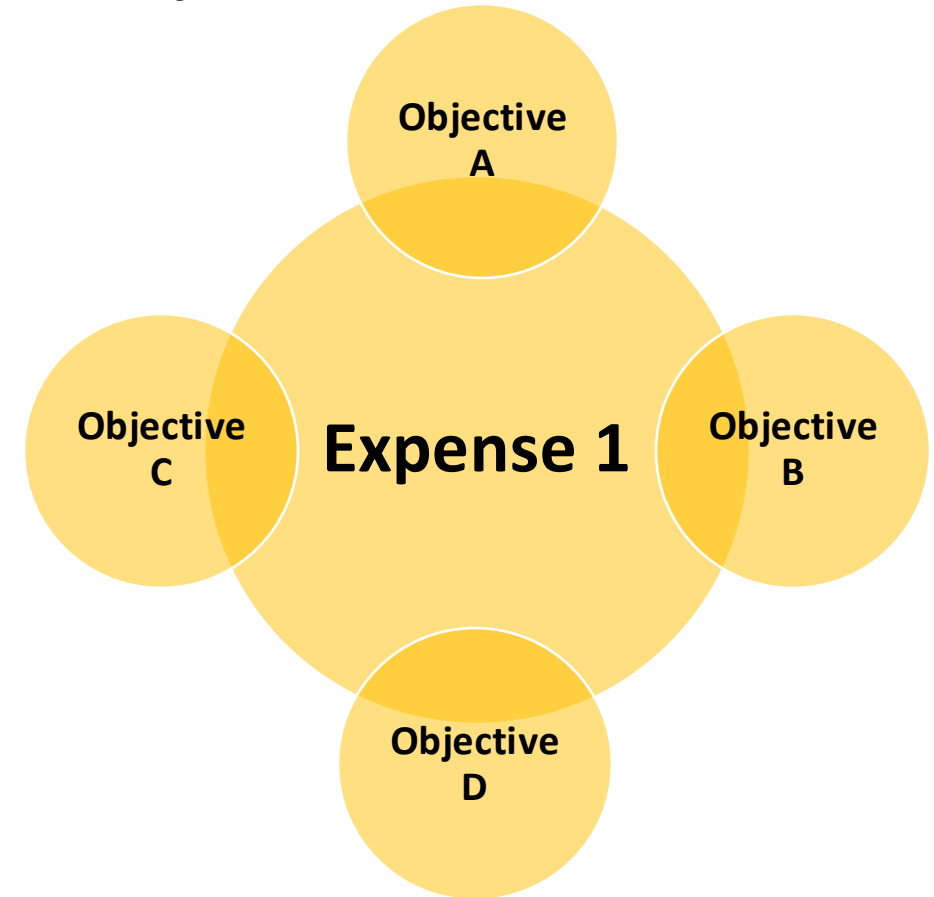
Cost Objective A

- Expense 1
- Expense 2

Cost Objective B

- Expense 1
- Expense 3
- Expense 4

Indirect Costs Benefit Multiple Cost Objectives



Indirect Cost Example



A city attorney's office provides services to multiple city departments and incurs associated labor expenses, including for the transit department.

- The city attorney's office's expenses are not directly allocable to a single department (or cost objective).
- Only a share of the attorney's office's services are attributable to transit department activities that are covered by an FTA award.
- How does the city claim these eligible attorney office expenses that are not readily assignable to the transit department?

To claim these expenses, the city must analyze how they are distributed among the cost objectives and compute commensurate allocations or rates for what each cost objective represents through a cost allocation plan and associated indirect cost rate agreement.

Indirect Cost Agreements

Applicants are not required to charge indirect costs, but applicants must supply documentation if indirect costs are included in an award, unless qualified for the de minimis rate.

Cost Allocation Plan (CAP)

- **Appendix H**
- Recipient allots costs for a specific fiscal year
- Identifies, accumulates, and allocates or develops billing rates based on the allowable costs of services
- Documentation the City provided on a centralized basis to its departments

Indirect Cost Rate Proposal (ICRP)

- **Appendix I**
- Establishes formal Rate and Type for a specific fiscal year or years
- Creates rates for an organization as a whole or for specific offices or departments
- Documentation each of the City's departments prepared to substantiate the establishment of an indirect cost rate.

De Minimis Rate

- **Chapter VI**
- If recipient receives less than \$35 million in TOTAL Federal funding in a fiscal year, it may elect to apply an indirect cost rate of **up to 15%** of modified total direct costs (MTDC)
- A countersigned indirect cost rate agreement is not required.

Cognizant Federal Agency for Indirect Costs

Entity Type	Applicable Appendix to 2 CFR Part 200	Federal Cognizant Agency for Indirect Costs
State and Local Airport, Port Authority, or Transit District	Appendix V – (CAP) Appendix VII – (ICRP)	Department of Transportation
State Government	Appendix V – (CAP) Appendix VII – (ICRP)	Department of Health and Human Services (DHHS)
State, Local Housing, or Development District	Appendix V – (CAP) Appendix VII – (ICRP)	Department of Housing and Urban Development (HUD)
Local Government	Appendix V – (CAP) Appendix VII – (ICRP)	Cognizant Agency for Indirect Costs—determined by the agency providing the most direct Federal funding or special arrangement between concerned Federal agencies
Tribal Governments	Appendix V	Department of the Interior (DOI)
University (Institute of Higher Education)	Appendix III	Department of Health and Human Services (DHHS) or Department of Defense Office of Naval Research (DOD Navy) based on amount of funding
Nonprofit	Appendix IV	Cognizant Agency for Indirect Costs — determined by the agency providing the largest funding amount or special arrangement
Public Assistance Agency	Appendix VI	Department of Health and Human Services (DHHS)

- The Cognizant Agency for Indirect Costs is the Federal agency responsible for reviewing, negotiating, and approving cost allocation plans or indirect cost proposals developed under this 2 CFR part 200 on behalf of all Federal agencies
- The circular guidance on determination of cognizant Federal agency for indirect costs is expanded
- Cognizance may be:
 - Automatically designated by 2 CFR 200 to a of specific Federal agencies based on the recipient entity (e.g., State governments)
 - Determined by the Federal agency that provides the most funding to the recipient (e.g., local governments)
- When established by the amount of direct federal funding, the period of cognizance for the majority of FTA recipients is 5 years and 3 years for non-profits.

Indirect Costs Circular Changes

Indirect costs information reorganized and updated to include clarify eligibility requirements FTA reimbursement.

- **Indirect Costs Plans and Proposals:**

Clarification on submission and FTA approval requirements for CAPs and ICRPs and guidance for the election of the de minimis rate, including:

- Submission and approval requirements when FTA is the cognizant agency
- Expanded information on steps of review and approval process
- Streamlined chart reflecting indirect cost rate types, definitions, finalization requirements and clarifying notes.
- Reminders regarding fiscal years and annual submission requirements

Rate Type	Indirect Cost Rate Definition	Requires Finalization	Note:
Provisional	A temporary indirect cost rate applicable to a specified period which is used for funding, interim <u>reimbursement</u> , and reporting indirect costs on Federal awards pending the establishment of a "final" rate for that period.	Yes	Provisional rates may be used when a final, predetermined, or fixed rate has not been established with a recipient.
Final	An indirect cost rate applicable to a specified past period which is based on the actual allowable costs of the period. It is a final audited rate and is not subject to adjustment.	No, this is the final rate.	Based on actual costs, these are used to finalize provisional rates.
Predetermined	A rate based on an estimate of the costs to be incurred and applied to a specified current or future period, usually the organization's fiscal year.	No, this is a <u>firm rate</u> and it cannot be adjusted	This type of rate is encouraged under 2 CFR Part 200.
Fixed with Carryforward	An indirect cost rate, which has the same characteristics as a predetermined rate, except that the difference between the estimated costs and the actual, allowable costs of the period covered by the rate is carried forward as an adjustment to the rate computation of a subsequent period.	Yes, but the difference is carried forward as an adjustment to the rate of the subsequent period.	The recipient must continue to monitor its rate for changes that would require resubmission.

Additional Indirect Costs Circular Changes

- **De Minimis Rate:**
 - De minimis rate increased from 10% to **up to 15%** on MTDCs
 - MTDCs cost application for subawards increased from \$25,000 to **\$50,000**
- Costs may only be allocated as a direct or indirect item of cost. **Costs cannot be counted as both direct and indirect expense - no double dipping.**
- **FTA as the cognizant agency for indirect costs:**

When FTA is the cognizant agency for an organization submitting a central service CAP with individual departments rates for review:

 - FTA will review the central services CAP.
 - FTA will only review rates for departments included in the CAP where FTA provides the largest dollar value of direct federal award.
 - Department specific indirect cost rates need to be approved by the cognizant agency for those departments.



Indirect Costs Resources

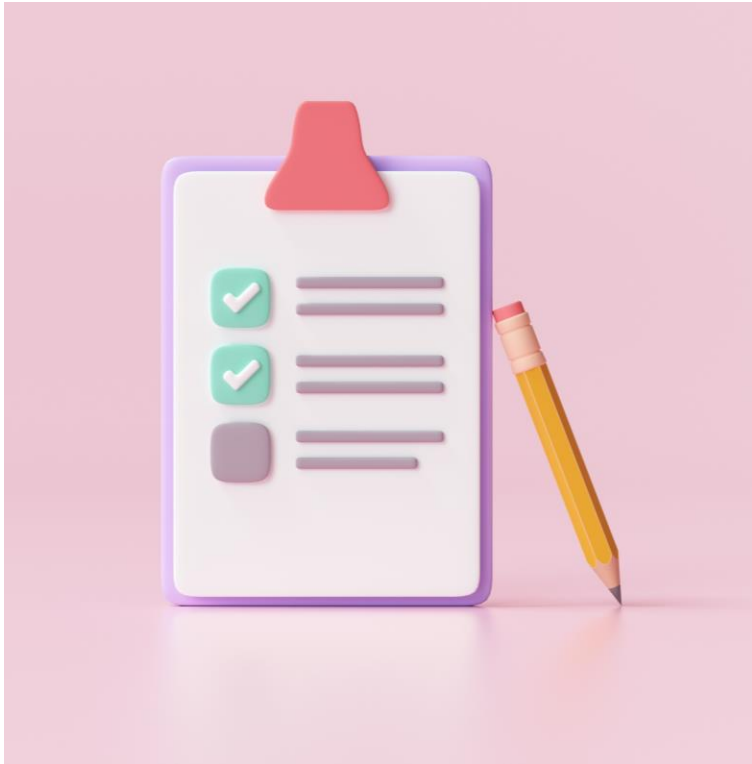
Topic	Resource
2 CFR Part 200	<ul style="list-style-type: none">• https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200?toc=1
2 CFR Part 200 Frequently Asked Questions	<ul style="list-style-type: none">• https://www.cfo.gov/assets/files/2CFR-FrequentlyAskedQuestions_2021050321.pdf
U.S. Department of Justice Indirect Costs Guide Sheet	<ul style="list-style-type: none">• https://www.ojp.gov/tfsc/indirect_costs_guide_sheet_508

Recipient Single Audits – Chapter VI



U.S. Department of Transportation
Federal Transit Administration

Single Audit Circular Changes



The Single Audit is a tool to help monitor Federal program activities. It includes an audit of both an organization's financial statements, internal controls, and Federal award expenditures over immediately preceding fiscal year.

- The Single Audit requirement threshold increased from \$750,000 to **\$1 million** in a year in Federal assistance from all sources, except when a recipient elects to have a program-specific audit,
- The circular includes expanded information on pass-through entity responsibilities to ensure subrecipient audits are conducted and findings are resolved.
- Additional guidance is included regarding corrective action planning and audit finding resolution, including provisions for FTA technical advice and counsel.

Single Audit Resources

Topic	Resource
2 CFR 200 Subpart F –Audit Requirements	• https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-F?toc=1
Federal Audit Clearinghouse	• https://www.fac.gov/
U.S. Department of the Treasury – Introduction to Single Audits and the Compliance Supplement	• https://home.treasury.gov/system/files/136/Introduction_Single_Audits_Compliance_Supplement_Tribal_Entities_071223.pdf
U.S. Department of Health and Human Services – Understanding Single Audits Course	• https://oig.hhs.gov/reports-and-publications/featured-topics/ihs/training/understanding-single-audits/content/#/

Next Steps

Additional Trainings: GovDelivery notices will be distributed through FTA email

Shared Mailbox

FTACircularUpdate2024@dot.gov

Resources

Learn More:

- [Award Management Requirements \(5010\) Circular](#)
- [Urbanized Areas Formula Grant Programs Guidance \(9050\) Circular](#)
- [Rural Areas Formula Grant Programs Guidance \(9040\) Circular](#)
- [Enhanced Mobility of Seniors and Individuals With Disabilities Program Guidance \(9070\) Circular](#)

FTA Mission, Vision, Values



Mission

Improve America's Communities through Public Transportation



Vision

A Better Quality of Life for All Built on Public Transportation Excellence

Values

Service

Provide reliable, transparent, responsive, and anticipatory services to meet stakeholder needs

Integrity

Commitment to the highest professional and ethical standards

Innovation

Foster new ideas, concepts, and solutions for improved outcomes

Sustainability

Optimize decisions, resources, and systems to make long-term positive impacts on the environment, infrastructure, and safety

Equity

Remove barriers for systemically underserved communities to access all aspects of economic, social, and civic life

Thank you!

Bret Martin

*Senior Program Analyst,
Guidance Division, TPM-32*
Bret.Martin@dot.gov



Latrina Trotman

Chief, Guidance Division, TPM-32
Latrina.Trotman@dot.gov



Alexis Fisher

*Senior Transportation Specialist,
Guidance Division, TPM-32*
Alexis.Fisher@dot.gov



U.S. Department of Transportation
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