



Grant Accountability And Transparency Act (GATA)

FY18 Fiscal & Administrative Risk Conditions
October 2017



Risk Management

Both the federal Uniform Guidance and GATA are based on risk management and the improvement of performance.

Risk management includes assessment and mitigation of risks.



Uniform Guidance

Sections 200.205 and 200.331 of the Uniform Guidance require the review of risk posed by grant applicants.

Sections 200.207 and 200.331 of the Uniform Guidance describe the application of risk mitigating conditions to grants in cases of assessment of elevated risk.



GATA

Adopts the federal uniform guidance (2 CFR 200 “super circular”) for all grants and develops supplemental rules for areas not addressed by the federal regulations.

Section 25 of GATA also requires the review of risk posed by grant applicants and the development of standard specific risk mitigating conditions.



GOMB GATU

The GATA Unit (GATU) of the Governor's Office of Management and Budget (GOMB) has developed a standard fiscal and administrative risk assessment and standard risk mitigating conditions.

The fiscal and administrative risk assessment is administered through the GATA grantee portal at the time of registration as an internal control questionnaire or ICQ. Completion and approval by ISBE staff are required.



ICQ Based Risk Conditions

Assessment of elevated risk leads to the application of risk mitigating conditions. The conditions are included in the NOSA tab of your grants.

The conditions included are in the generic language developed as a statewide standard.



EGMS

Overview	Applicant Information	Funded Program	Program Risk Assessment	GATA Pages	Assurance Pages	Submit	Applicant History
		Notice of State Award				Uniform Grant Agreement	
NOSA - Grant Information			Prequalification Status		ICQ Conditions		

Conditions - F & A ICQ

ICQ Section 2. Quality of Management Systems (2 CFR 200.302)

[No additional conditions imposed](#)

ICQ Section 3. Financial and Regulatory Reporting (2 CFR 200.327)

[No additional conditions imposed](#)



ISBE Condition Implementation

ISBE is phasing in the implementation of the conditions in FY18.

ISBE has developed ISBE specific conditions for FY18. Those definitions are highlighted on the next slide and posted to the GATA page of the ISBE website under the “Grants” topic.



ISBE Specific ICQ Conditions

Risk Category	Medium Risk Standard Condition Description	FY18 ISBE Medium Risk Requirement	High Risk Standard Condition Description	FY18 ISBE High Risk Requirement
2. Quality of Management Systems (2 CFR 200.302)	Requires more detailed reporting.	Not applicable in FY18	Requires more detailed reporting and Monthly reporting.	Monthly expenditure submission required
3. Financial Reporting (2 CFR 200.327)	Requires more detailed reporting.	Not applicable in FY18	Requires more detailed reporting and Monthly reporting.	Monthly expenditure submission required
4. Budgetary Controls (2 CFR 200.308)	Requires more detailed budget to actual reporting.	Not applicable in FY18	Requires Monthly budget to actual reporting.	Monthly expenditure submission required



Questions

- The [ISBE.net/GATA](https://www.isbe.net/GATA) website includes steps, links, and FAQs.
- Questions regarding GATA implementation at ISBE can be directed to gata@isbe.net for assistance.