



New Hampshire

# Department of Education

## *Bureau of Federal Compliance*

*March 3, 2023*

Welcome to the March 2023 Newsletter!

We have a few updates and upcoming deadline reminders. The Bureau of Federal Compliance (BFC) oversees activities of federal grant programs to determine whether organizations are in compliance with federal fund related fiscal requirements. Additionally, we provide technical assistance, guidance documents, and other educational opportunities to assist subrecipients in understanding how to manage federal grants.

### *Who We Are*

The BFC consists of three employees: Lindsey Labonville, Administrator; Katelyn Komisarek, Agency Audit Manager; and a third vacant position, Internal Auditor. We are currently holding interviews for this position.



If your District or Charter would like to request one-on-one technical assistance, please email the BFC at **[FederalCompliance@doe.nh.gov](mailto:FederalCompliance@doe.nh.gov)**.

### ***Helpful Links:***

[Federal Fund Fact Sheets](#)

[Federal Fund Information Sheets](#)

[Education Department General Administrative Regulations \(EDGAR\) and Other Applicable Grant Regulations](#)

[Uniform Guidance and Training FAQ](#)



Website: **[Bureau of Federal Compliance](#)**



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If your District/ Charter School was subject to complete a single audit for fiscal year ending June 30, 2022, it must be uploaded to the Federal Audit Clearinghouse (FAC) no later than **March 31, 2023**.

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## **Compliance Tip of the Month:**

Inventory Management: Equipment and Supplies

In accordance with 2 CFR 200.1, equipment means tangible personal property having a useful life of more than one year and a per unit acquisition cost which equals \$5,000 or more.

Supplies considered to be pilferable items and purchased with federal funds must be included on any inventory report regardless of the cost. Pilferable items are defined as those items that may be easily lost or stolen, i.e. Chromebooks, tablets, graphing calculators, computers, walkie-talkies, cameras, televisions, etc.

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Inventory Management: Equipment and Supplies, Cont.

2 CFR 200.313(d)(1) property records (equipment/pilferable item inventory) must include: description of real property, serial number or other identification number, source of funding (including FAIN), who holds the title to the property, acquisition date, cost per unit, percentage of federal participation, location of the property, condition of the property, use of the property, and ultimate disposable data (if applicable).

2 CFR 200.313(d)(2) A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years.

2 CFR 200.313(d)(3) A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of property. Any loss, damage, or theft must be investigated.

2 CFR 200.313(d)(4) Adequate maintenance procedures must be developed to keep property in good condition.

For additional information regarding inventory management, equipment and supplies, see [Equipment vs. Supplies](#).

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