

# NGMA recommends that everyone review the full OMB Memo, but here are our key takeaways:

- With regard to paying salaries, OMB staff emphasized that this applies only to current/active awards, it must be consistent with the grantee's policy and caution that once funds are spent, there may be difficulties with program performance so talk with the awarding agency re: required changes in scope or objectives.
- Flexibilities are not governmentwide, but OMB is strongly encouraging federal agencies to adopt the flexibilities in their entirety.
- Pass-through entities can extend referenced flexibilities to subrecipients.
- Referenced flexibilities do not apply to federal contracts.
- Taking advantage of the extended single audit submission deadline will not result in being considered a high-risk auditee.