

Recommended CGMS Exam References

Some resources that are recommended for review by candidates prior to taking the CGMS exam are as follows:

U.S. Office of Management and Budget (OMB) Circulars and Guidance for Grants and Agreements:

Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.

Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and other Non-Profit Organizations (OMB Circular A-110) published at 2 CFR 215, including appendices.

Uniform Administrative Requirements for Grants and Cooperative Agreements to State, Local, and Tribal Governments (OMB Circular A-102) published as a common rule by federal awarding agencies. For the complete version of OMB Circular A-102 common rule, see agency regulations, such as HHS at 45 CFR 92 and USDA at 7 CFR 3016. (Note: OMB Circular A-102, as maintained on OMB website, does not contain the full requirements of the OMB Circular A-102 common rule.)

Cost Principles for Educational Institutions (OMB Circular A-21) published at 2 CFR 220, including appendices.

Cost Principles for State, Local, and Indian Tribal Governments (OMB Circular A-87) published at 2 CFR 225, including appendices.

Cost Principles for Non-Profit Organizations (OMB Circular A-122) published at 2 CFR 230, including appendices.

Cost Principles for Commercial Organizations at 48 CFR part 31 (Federal Acquisition Regulation).

Audits of States, Local Governments, and Non-Profit Organizations (OMB Circular A-133) published at http://www.whitehouse.gov/sites/default/files/omb/assets/a133/a133_revised_2007.pdf.

OMB Circular A-133 Compliance Supplements published on OMB website:

<https://www.whitehouse.gov/omb/office-federal-financial-management/>

and including:

- June 2012 Compliance Supplement
- March 2011 Compliance Supplement
- June 2010 Compliance Supplement
- March 2009 Compliance Supplement
- March 2008 Compliance Supplement
- Appendix A: Data Collection Form (Form SF-SAC)

OMB Guidelines to Agencies on Government-Wide Debarment and Suspension (Non-procurement) published at 2 CFR 180, including agencies' implementing regulations at 2 CFR Subtitle B.

OMB Guidance

Other Grant Requirements:

Government-wide Requirements for Drug-Free Workplace published at 2 CFR 182, including agencies' implementing regulations at 2 CFR Subtitle B.

Universal Identifier and Central Contractor Registration published at 2 CFR 25.

Reporting Subaward and Executive Compensation Information published at 2 CFR 170.

Award Term for Trafficking in Persons published at 2 CFR 175.

Award Terms for Assistance Agreements that include funds under the American Recovery and Reinvestment Act of 2009 published at 2 CFR 176.

Byrd Anti-Lobbying Amendment Common Rule, see agency codifications at http://www.whitehouse.gov/omb/grants_chart/.

Federal Grants and Cooperative Agreement Act, 31 USC 6301.

Federal Cash Management Improvements Act, 31 USC 6501.

Single Audit Act, 31 USC 3751.

Government Performance and Results Act, 31 USC 1101 note.

Federal Managers Financial Integrity Act, Public Law 97-255.

Improper Payments Elimination and Recovery Act, 31 USC 3301 note.

National Archives and Records Administration Efficiency Act, 44 USC 101 note.

CGMS Exam Classification System Summary

General Knowledge

- Grant Life Cycle
- Uniform Administrative Requirements
- Cost Principles
- Order of Precedence of Laws, Regulations, Policies, Guidance
- Federal Appropriation Process
- Roles and Responsibilities
- Risk Assessment

Pre-Award

- Choosing Appropriate Funding Instrument
- Federal Funding Opportunity Notices
- Application Requirements
- Types of Grants
- Applicant Evaluation

Award

- Notice of Award and Acceptance
- Contractual Terms
- Lobbying Restrictions
- Public Policy Requirements
- Vendor and Sub-recipient Distinctions
- Financial and Performance Reports
- Grant File Contents
- Subrecipient monitoring
- Indirect Cost Rate Agreements / Cost Allocation Plans

Post-Award

- Procurement Standards
- Financial Management Standards
- Property Management Standards
- Internal Controls
- Electronic Payment Systems
- Prior Approval Requirements
- Audits and Resolution Process
- Debarment
- Enforcement
- Liquidation of Obligations

Closeout/Audit

- Record Retention Requirements
- Final Reporting Requirements
- Access to Records