



DEPARTMENT OF HEALTH & HUMAN SERVICES

Office of the Secretary
Washington, D.C. 20201

August 28, 2019

Jeffrey Silber
Senior Director
Sponsored Financial Services
Cornell University
341 Pine Tree Road
Ithaca, NY 14850

Dear Jeffrey Silber:

This letter confirms the approval sent to you via email on June 29, 2018 to increase the micro purchase threshold (MPT) for the Cornell University to \$25,000 based on meeting the criteria for low-risk auditee consistent with 45 CFR 75.520, and in accordance with OMB Memorandum M-18-18.

M-18-18 implements the National Defense Authorization Act for FY 2017 and 2018. The memorandum reflects an increased threshold for micro-purchases made under Federal financial assistance awards from \$3,500 to \$10,000, and raises the threshold for simplified acquisitions from \$150,000 to \$250,000. It allows higher increases beyond the stated thresholds based on cogent justifications, and the review and approval from the cognizant federal agency for indirect costs. To receive a higher threshold, the requesting institution must show proof of either clean single audit findings in accordance with 2 C.F.R. § 200.520, an acceptable internal risk assessment, or that the higher threshold requested is consistent with State law for public institutions.

The Division of Grants (DG) reviewed and approved your request based on meeting the criteria for low-risk auditee consistent with 45 CFR 75.520, and in accordance with OMB Memorandum M-18-18. Please note that HHS reserves the right to rescind this approval if there is a negative change in the factor upon which this approval is based. If you have any questions concerning this matter, please contact Gregg Ukaegbu at (202) 690-6574.

Sincerely,

A handwritten signature in black ink, appearing to read "Yolanda Jones".

Yolanda Jones

Acting Associate Deputy Assistant for Grants
Department of Health and Human Services