

**RESOLUTION NO. 2023-07-10A
CUSTER COUNTY PROCEDURES**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

1. If County adopted a federal grant policy;
July 1st, County Clerk will prepare SEFA from grant files set up in accordance with Federal Grant Policy.

If County has no federal grant policy in place:

July 1st, County Clerk will provide each office with a blank SEFA form. Our policy for the recording of expenditures (for most grants) will be all warrants disbursed as of June 30th. Exceptions apply to those that have special treatment like FEMA and CFR. These may or may not be based on award date.

2. All Federal grant contracts will be approved by Commissioners and filed with the County Clerk.
3. Matrix compliance requirements must be attached to indicate the officer is aware of the compliance requirement and communicate to the Board what the compliance requirements are.

GO TO: [whitehouse.gov/omb/office-federal-financial-management/](https://www.whitehouse.gov/omb/office-federal-financial-management/) - then click on 2022 Compliance Supplement – 2CFR Part 200 Appendix XI – scroll down to PART 2 – Matrix OF COMPLIANCE REQUIREMENTS – SCROLL UNTIL YOU FIND YOUR Assistance Listing Number (formerly called CFDA) – print the matrix for your grant.

Also, you can get the compliance requirements from:

Go to SAM.gov, then click on the Assistance Listings – Enter the Assistance Listing (CFDA) number in the search bar.

4. Every federal grant receipt will be labeled as federal funds with Assistance Listings Number, (formerly called CFDA number) noted.
 - a. Treasurer will give County Clerk a copy of all Federal miscellaneous receipts.
5. Every purchase order will be labeled as Federal funds with Assistance Listings Number, (formerly called CFDA number) noted.
6. If transferring Federal funds from the Official Depository account the Federal Account number will be noted on the voucher with the Assistance Listings Number, (formerly called CFDA number).
7. By July 31st, all Officers that have a Federal grant will file their SEFA (Schedule of Expenditures of Federal Awards) with the County Clerk, or office designated to compile the SEFA.
8. County Clerk, or office designated to compile the SEFA, will compile individual SEFA into one and verify the schedule with all supporting documents.
9. The SEFA and supporting documentation will be presented and approved in open meeting and reviewed by individuals signing the SEFA attesting to its accuracy.

Dated this 10th day of July, 2023.

Board of County Commissioners, Custer County



Bruce Walker, Chairman

ATTEST:


Melissa Graham, County Clerk




Lyle K. Miller, Member

(SEAL)


Wade Anders, Member