

## Written Procedures required by 2 CFR 200

1. Cash Management: 200.305 (See checklist)
2. Determining the Allowability of Costs: 200.302 (See checklist)
3. Evaluation and Selection of Procurements by Competitive Proposals: (200.320)
  - Written method for conducting technical evaluations of the proposals or for selecting recipients.
  - 5101:9-4-07(B)(3)(a) requires CFSA and WIOA areas to have a written selection procedure for all procurements.
4. Time and Effort: (200.430)
  - Policy to describe compensation of employees, including:
    - The permissible extent of consulting or non-organizational professional activities for extra outside pay.
    - Any incentive compensation or employees for cost savings, efficient performance, etc.
    - The work activity of the employees, for example job descriptions
  - Policy to describe the appointment process.
  - Allocation of indirect costs (cost pools/RMS)
5. Relocation Costs of Employees: (200.464)
  - Written policy that provides for these costs to be paid by the employer and that describes the conditions when these costs can be paid and types of costs that may be reimbursed.
  - The federal policy outlines allowable and unallowable conditions and types of costs.
6. Travel Costs: (200.474)
  - Policy of what travel costs will be paid, including:
    - Temporary dependent care costs
    - Conference hosts may charge the cost of identifying but not providing local dependent care resources (200.432).

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## Procedures & Internal Controls

1. Internal controls are processes designed to ensure:
  - Effective and efficient operations
  - Compliance with applicable regulations
2. Written procedures are an example of an internal control
  - Written procedures are step-by-step instructions on how to perform a task or action
  - Written procedures include descriptions of who does what and when or where in the process it is done
    - **Example 1:** Require supervisors, or designee in their absence to approve employees' timesheets before payroll is prepared, then
    - Require paychecks to be distributed by someone other than the person authorizing or preparing the checks, identify the position responsible for each step and include any relevant deadlines:
      - Payroll coordinator, or designee in their absence will collect approved timesheets, calculate the dollar amounts, and authorize for payment Thursday afternoon, the 2<sup>nd</sup> and 4<sup>th</sup> weeks of the month;
        - Fiscal Manager or designee in their absence will reconcile payment amounts and assign them by cost pool
        - Fiscal Clerk or designee in their absence will enter appropriate fiscal coding in CFIS
      - Payroll Clerk, or designee in their absence will prepare pay checks having them ready Friday morning, the 1<sup>st</sup> and 3<sup>rd</sup> weeks of the month
      - Personnel Clerk, or designee in their absence will distribute the paychecks Friday morning, the 1<sup>st</sup> and 3<sup>rd</sup> weeks of the month
    - **Example 2:** Draw processing documentation
      - Fiscal Manager, or designee in their absence will complete monthly financials from previous month
      - Fiscal Manager, or designee in their absence will print CR501 O\U report and review underdrawn amounts and
        - Determine and enter in CFIS amount to draw based on underdrawn amounts
        - Initial each relevant line once the draw has been entered in CFIS
        - Maintain the initialed O\U report copy for audit documentation

(Please note these are examples only.)