



The Grants Gazette

Ohio EMA's Preparedness Grants Updates

July 2013

Issue 18

Spotlight of the Month

PREPARING A SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Office of Management and Budget (OMB) Circular A-133 Subpart C, .310 (b)

During our annual review of several County Single Audit's, it has been noted that many counties did not accurately present all the grant activity on the Federal Awards Expenditure Schedule. To reduce the risk of inaccurate reporting of federal expenditures and noncompliance with OMB Circular a-133, due care should be taken in the preparation of the Federal Awards Expenditure Schedule. The Schedule should be reviewed after preparation and tied to the underlying cash reports of the County for accuracy.

At a minimum, the schedule shall include the following:

- ◆ List individual Federal programs by Federal agency. For federal programs included in a cluster of programs, list individual programs separately. (i.e. CCP, MMRS, SHSP-LE).
- ◆ For Federal awards received as a sub-recipient, the name of the pass-through entity and identifying number assigned by the pass-through entity shall be included.
- ◆ Provide total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available.
- ◆ To the extent practical, pass – through entities should identify in the schedule the total amount provided to sub-recipients from each program. In addition, when a Federal program has multiple award years, you may list the amount of Federal awards expended for each award year separately.

Some common deficiencies found with the County's Preparation of the Schedule of Federal Awards Expenditures:

- ◆ **Grant expenditures not accurately recorded or omitted from the schedule.(i.e. Federal share of HSGP, HMEP and EMPG)**
- ◆ Code of Federal Domestic Assistance (CFDA) numbers were reported inaccurately or not reported.
- ◆ Project numbers, where applicable, were omitted.

To ensure the Schedule of Federal Awards Expenditures is complete and accurate, it is recommended that you coordinate efforts with your Auditor to obtain all appropriate grant information for all federal grants awarded .

Important Dates

- ◆ The performance period for the FY10 UASI and MMRS awards ends **July 31, 2013**.
- ◆ EMPG (to include special projects) grant application due **August 8, 2013**.
- ◆ SHSP grant application due **September 16, 2013**.
- ◆ BSIR due **August 30, 2013**.

HSGP Grant Expenditures

As of July 31, 2013

Grant	Award	Expended	Remaining
FY 2010	\$40,769,989	\$31,549,857	\$9,220,132
FY 2011	\$20,499,771	\$10,889,813	\$9,609,958
FY 2012	\$6,224,189	\$363,220	\$5,860,969

For any questions or comments, please contact your Grant Program Specialist.