

# *Pyramid Lake Paiute Tribal Council*

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**RESOLUTION NO.: PL 142-18**

## **RESOLUTION OF THE TRIBAL COUNCIL OF THE PYRAMID LAKE PAIUTE TRIBE NIXON, NEVADA**

**WHEREAS,** the Pyramid Lake Paiute Tribe is organized pursuant to the provisions of Section 16 of the Indian Reorganization Act (25 U.S.C. § 476) and is federally recognized by the United States Government through the Secretary of the Interior and the Bureau of Indian Affairs; and

**WHEREAS,** the Pyramid Lake Paiute Tribe, pursuant to Article VI, Section 1 of the Constitution and By-laws of the Tribe, is charged with the responsibility of establishing policy and taking action to provide administrative guidelines; and

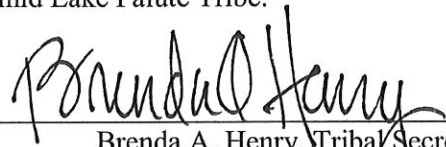
**WHEREAS,** the Tribal Council adopted the Tribe's Records Control Policies on July 17, 2015, with further amendments to be made by resolution as determined necessary for the proper management of the Tribe's records; and

**WHEREAS,** the Tribe's Finance staff has reviewed the aforementioned policies recommends changing page 6, Grant/Contract and Budget Records section retention period, to read "as required by law". This change is recommended based on 2 CFR 200.333 "retention requirements for records".

**NOW, THEREFORE BE IT RESOLVED,** that the Pyramid Lake Paiute Tribal Council hereby approves the attached changes to the Tribal Records Control Policy

### **CERTIFICATION**

It is hereby certified that the foregoing resolution of the Pyramid Lake Paiute Tribal Council, governing body of the Pyramid Lake Paiute Tribe, composed of ten members, of whom ten (10) constituting a quorum were present at a meeting duly held on the 21st day of December, 2018 was adopted by the affirmative vote of nine (9) FOR and zero (0) AGAINST, with zero (0) ABSTENTIONS; pursuant to the authority contained in the Constitution and By-laws of the Pyramid Lake Paiute Tribe.



Brenda A. Henry, Tribal Secretary  
Pyramid Lake Paiute Tribal Council

TYPE OF RECORD	SPECIFIC RECORD	RETENTION PERIOD
General Financial Documents	Bank Statements	7 years
	Insurance Records	7 years
	Insurance Claims and Policies	7 years
	Audit Reports	Permanent
	Balance Sheets	Permanent
	Annual Financial Statements	Permanent
	Fixed Asset Ledgers	Permanent
	Tax Returns	Permanent
	Major Contracts	Permanent
	Leases	Permanent
	Business Licenses	Permanent
	Deeds/Mortgages	Permanent
	Chart of Accounts	Permanent
	Depreciation Schedule	Permanent
Procurement Records	Purchase Orders	7 years
	Vendor Invoices	7 years
	Packing Slip/Bill of Lading	7 years
	Payment Check Stub	7 years
	Copy of Bid when applicable	7 years
Grant/Contract and Budget Records	Grant/Contract Application	7 years/upon completion & acceptance by funding agency
	Original Approved grant/contract	7 years/upon completion & acceptance by funding agency
	Grant/contract Modifications	7 years/upon completion & acceptance by funding agency
	Listings of Government Property	7 years/upon completion & acceptance by funding agency
	Copies of correspondence with agency	7 years/upon completion & acceptance by funding agency
	Log and schedule of financial reports	7 years/upon completion & acceptance by funding agency
	Copies of all submitted financial data	7 years/upon completion & acceptance by funding agency
	Copies of notice to correct deficiency	7 years/upon completion & acceptance by funding agency
	Copies of approved budgets	7 years/upon completion & acceptance by funding agency
	Copies of budget modifications	7 years/upon completion & acceptance by funding agency
	Log of drawdown's	7 years/upon completion & acceptance by funding agency
Letter of credit or drawdown requests	7 years/upon completion & acceptance by funding agency	
Log of program narratives	7 years/upon completion & acceptance by funding agency	
Copies of program narratives	7 years/upon completion & acceptance by funding agency	
Payroll Records	Employment Application	Tenure of Employee + 3 years
	Resume	Tenure of Employee + 3 years
	W-4	Tenure of Employee + 3 years
	Copy of all Employee Action Notices	Tenure of Employee + 3 years

§ 200.332

2 CFR Ch. II (1-1-17 Edition)

(f) Verify that every subrecipient is audited as required by Subpart F—Audit Requirements of this part when it is expected that the subrecipient's Federal awards expended during the respective fiscal year equaled or exceeded the threshold set forth in §200.501 Audit requirements.

(g) Consider whether the results of the subrecipient's audits, on-site reviews, or other monitoring indicate conditions that necessitate adjustments to the pass-through entity's own records.

(h) Consider taking enforcement action against noncompliant subrecipients as described in §200.338 Remedies for noncompliance of this part and in program regulations.

[78 FR 78608, Dec. 26, 2013, as amended at 79 FR 75885, Dec. 19, 2014; 80 FR 54409, Sept. 10, 2015]

§ 200.332 Fixed amount subawards.

With prior written approval from the Federal awarding agency, a pass-through entity may provide subawards based on fixed amounts up to the Simplified Acquisition Threshold, provided that the subawards meet the requirements for fixed amount awards in §200.201 Use of grant agreements (including fixed amount awards), cooperative agreements, and contracts.

RECORD RETENTION AND ACCESS

§ 200.333 Retention requirements for records.

Financial records, supporting documents, statistical records, and all other non-Federal entity records pertinent to a Federal award must be retained for a period of three years from the date of submission of the final expenditure report or, for Federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, respectively, as reported to the Federal awarding agency or pass-through entity in the case of a subrecipient. Federal awarding agencies and pass-through entities must not impose any other record retention requirements upon non-Federal entities. The only exceptions are the following:

(a) If any litigation, claim, or audit is started before the expiration of the

3-year period, the records must be retained until all litigation, claims, or audit findings involving the records have been resolved and final action taken.

(b) When the non-Federal entity is notified in writing by the Federal awarding agency, cognizant agency for audit, oversight agency for audit, cognizant agency for indirect costs, or pass-through entity to extend the retention period.

(c) Records for real property and equipment acquired with Federal funds must be retained for 3 years after final disposition.

(d) When records are transferred to or maintained by the Federal awarding agency or pass-through entity, the 3-year retention requirement is not applicable to the non-Federal entity.

(e) Records for program income transactions after the period of performance. In some cases recipients must report program income after the period of performance. Where there is such a requirement, the retention period for the records pertaining to the earning of the program income starts from the end of the non-Federal entity's fiscal year in which the program income is earned.

(f) Indirect cost rate proposals and cost allocations plans. This paragraph applies to the following types of documents and their supporting records: indirect cost rate computations or proposals, cost allocation plans, and any similar accounting computations of the rate at which a particular group of costs is chargeable (such as computer usage chargeback rates or composite fringe benefit rates).

(1) *If submitted for negotiation.* If the proposal, plan, or other computation is required to be submitted to the Federal Government (or to the pass-through entity) to form the basis for negotiation of the rate, then the 3-year retention period for its supporting records starts from the date of such submission.

(2) *If not submitted for negotiation.* If the proposal, plan, or other computation is not required to be submitted to the Federal Government (or to the pass-through entity) for negotiation

purposes, then the 3-year retention period for the proposal, plan, or computation and its supporting records starts from the end of the fiscal year (or other accounting period) covered by the proposal, plan, or other computation.

**§ 200.334 Requests for transfer of records.**

The Federal awarding agency must request transfer of certain records to its custody from the non-Federal entity when it determines that the records possess long-term retention value. However, in order to avoid duplicate recordkeeping, the Federal awarding agency may make arrangements for the non-Federal entity to retain any records that are continuously needed for joint use.

**§ 200.335 Methods for collection, transmission and storage of information.**

In accordance with the May 2013 Executive Order on Making Open and Machine Readable the New Default for Government Information, the Federal awarding agency and the non-Federal entity should, whenever practicable, collect, transmit, and store Federal award-related information in open and machine readable formats rather than in closed formats or on paper. The Federal awarding agency or pass-through entity must always provide or accept paper versions of Federal award-related information to and from the non-Federal entity upon request. If paper copies are submitted, the Federal awarding agency or pass-through entity must not require more than an original and two copies. When original records are electronic and cannot be altered, there is no need to create and retain paper copies. When original records are paper, electronic versions may be substituted through the use of duplication or other forms of electronic media provided that they are subject to periodic quality control reviews, provide reasonable safeguards against alteration, and remain readable.

**§ 200.336 Access to records.**

(a) Records of non-Federal entities. The Federal awarding agency, Inspectors General, the Comptroller General of the United States, and the pass-

through entity, or any of their authorized representatives, must have the right of access to any documents, papers, or other records of the non-Federal entity which are pertinent to the Federal award, in order to make audits, examinations, excerpts, and transcripts. The right also includes timely and reasonable access to the non-Federal entity's personnel for the purpose of interview and discussion related to such documents.

(b) Only under extraordinary and rare circumstances would such access include review of the true name of victims of a crime. Routine monitoring cannot be considered extraordinary and rare circumstances that would necessitate access to this information. When access to the true name of victims of a crime is necessary, appropriate steps to protect this sensitive information must be taken by both the non-Federal entity and the Federal awarding agency. Any such access, other than under a court order or subpoena pursuant to a bona fide confidential investigation, must be approved by the head of the Federal awarding agency or delegate.

(c) Expiration of right of access. The rights of access in this section are not limited to the required retention period but last as long as the records are retained. Federal awarding agencies and pass-through entities must not impose any other access requirements upon non-Federal entities.

**§ 200.337 Restrictions on public access to records.**

No Federal awarding agency may place restrictions on the non-Federal entity that limit public access to the records of the non-Federal entity pertinent to a Federal award, except for protected personally identifiable information (PII) or when the Federal awarding agency can demonstrate that such records will be kept confidential and would have been exempted from disclosure pursuant to the Freedom of Information Act (5 U.S.C. 552) or controlled unclassified information pursuant to Executive Order 13556 if the records had belonged to the Federal awarding agency. The Freedom of Information Act (5 U.S.C. 552) (FOIA)