



Schedule of Expenditures of Federal Awards

+
Federal Grants Community of Practice
• June 2023

WHAT IS A SEFA?



Schedule of Expenditures of Federal awards

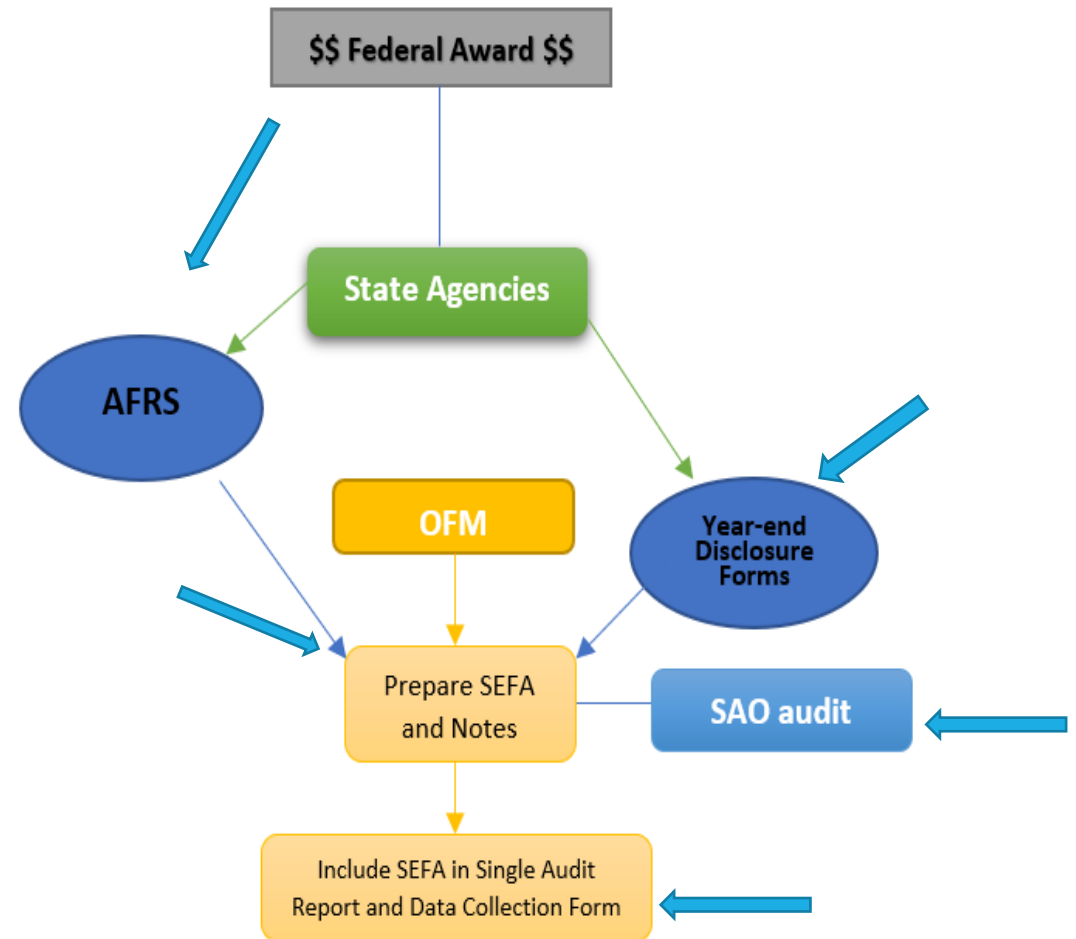
- A major component of the Single Audit report
- Supplementary schedule to the state's financial statements and is required by the Uniform Guidance.
- Responsibility of the auditee - OFM

UG § 200.510 Financial statements

(b) Schedule of expenditures of Federal awards. The auditee must also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements which must include the total Federal awards expended as determined in accordance with § 200.502.

- ...List individual Federal programs by Federal agency....
- ...name of the pass-through entity and identifying number ...
- ...total Federal awards expended for each individual Federal program and the Assistance Listings Number ...
- ...total amount provided to subrecipients from each Federal program.
- ...loan or loan guarantee programs...the balances outstanding at the end of the audit period...
- ...significant accounting policies... whether or not the auditee elected to use the 10% de minimis cost rate...

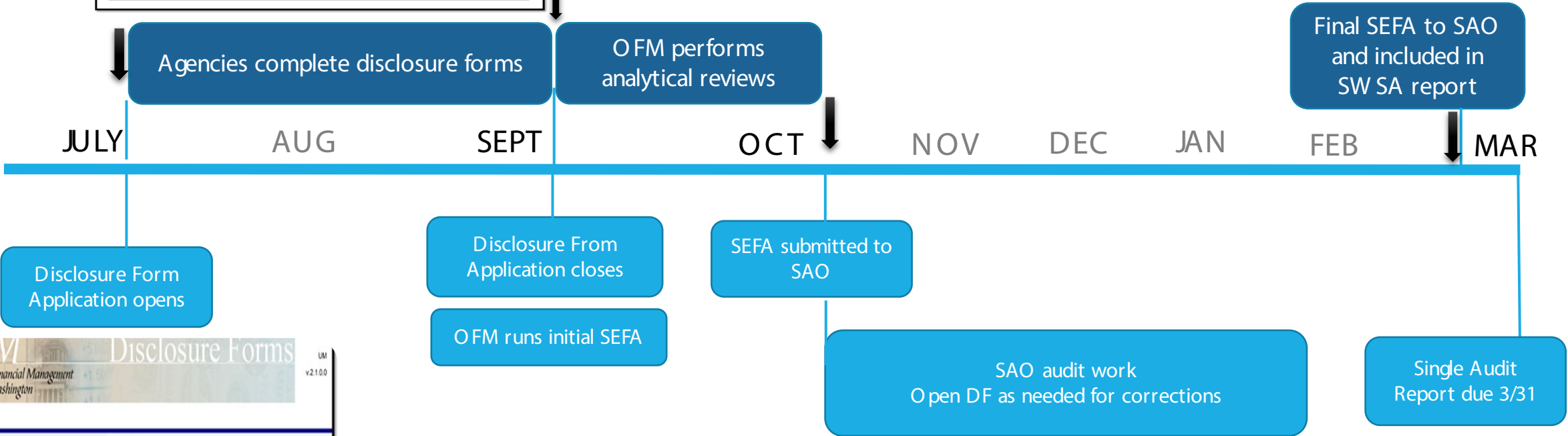
HOW OFM PREPARES THE SEFA?



- Needs to reconcile to accounting and other records used in preparing the financial statements or the financial statements themselves
- Basis for the Auditor to conduct risk assessments and selection of major programs.

TIMELINE

Federal Assistance Disclosure Form Lead Sheet			
Agency Code: <input type="text"/>		Agency Title: <input type="text"/>	
95.20.10 Federal Assistance Disclosure Form Lead Sheet			
Federal Disclosure Forms	SAAM	Required	Completed
Due August 31, 2018 – Phase 2 Disclosure Forms			
Federal Analytical Review	95.20.30		Yes / N/A
Federal Assistance Received from Nonfederal Sources (Pass-Through)	95.20.70		Yes / N/A
Federal Financial Assistance - Direct	95.20.20		Yes
Federal Identification Numbers	95.20.80	Required	Yes
Federal Loan Balances	95.20.60		Yes / N/A
Federal Nonfinancial Assistance	95.20.40		Yes / N/A
Federal Nonfinancial Assistance Inventory Balances	95.20.50		Yes / N/A
Due January 31, 2019 - Certification			
Federal Assistance Certification	95.20.90	Required	Yes



OFM Disclosure Forms v2.1.00
Office of Financial Management
State of Washington

Logon

Home
Help

User ID
 [Forgot User ID](#)

Agency Number (4 characters)

Password (input is case sensitive)
 [Forgot Password](#)

ANALYTICAL REVIEWS

- SEFA preparation is an interactive process and a collaborate effort
- Download disclosure forms data on Excel and use various pivot tables to perform analytical reviews to identify potential errors and discrepancies.
- Works with agencies to get clarification, explanations, make corrections.
- Excel worksheets:
 - High-level review: Current vs prior year by agency and ALN's for significant or unreasonable changes of expenditure and pass-through amounts.
 - Reach out to agencies.

Name	agency	ALN	Cluster	Year	Sum of expenditure amount	Sum of pass through amount	\$ Difference	% Difference	\$ Difference	% Difference	CY	Issue to Ck	Program Title	Agency Comments
HEALTH, DEPARTM	3030	10.331	01	2021	50,851	43,296	-	%	-	%	-	-	Food Insecurity Nutrition Incentive Grants Program	Increase due to additional funds awarded
HEALTH, DEPARTM				2022	2,246,392	0	2,195,541	4318%	(43,296)	-100%	-	1		

- data-entry errors
- missed/incorrect coding when running the expenditure reports
- missed pass-through expenditures
- Wrong cluster
-

ANALYTICAL REVIEWS (CONT'D)

- Total SEFA expenditures = totals on the different disclosure forms.
- Review Federal Analytical Form – agencies have to put explanations for variances exceeding pre-determined threshold.

Agency: 3030 - Department of Health SAAM Manual (95.20.30)

[Return To Lead Sheet](#)

Warning: you have not completed all the required explanations.

Instructions: Complete this form after you have finished the Direct, Pass-Through, Nonfinancial Assistance, and Loan Balances federal forms. If there has been a material change on a federal form since last fiscal year this form will automatically populate with the current year and prior year information. Provide an explanation for each material changes listed below.

Federal Disclosure Form	Expenditures/ Passed Through to Subrecipients	Assistance Listing Number	Federal Funding Agency	Major Subdivision	Program Title	Prior Year	Current Year	Change	Explanation
A.Direct	Expenditures	10.331	Dept of Agriculture	National Institute of Food and Agriculture	Food Insecurity Nutrition Incentive Grants Program	50,851	2,246,392	2,195,541	Increase due to additional funds awarded

- Reconcile Non-financial and pass-through amounts on the SEFA and individual disclosure forms.
- Compare expenditures on disclosure forms vs AFRS expenditures by agencies and question as needed.
e.g. of valid reason - Account 141 Federal Seizure Account – expenditures accounted as reduction in revenue in AFRS, but have revenue and expenditures reported on DF (ALN 16.922).
- Compare revenues on disclosure forms vs AFRS by agencies and question as needed:
e.g. of valid reason - SEFA reporting requirement for ALN 93.498 Provider Relief Fund.

WHAT DOES A SEFA REPORT LOOK LIKE?

State of Washington
Single Audit Report
 For Fiscal Year Ended
 June 30, 2022

Auditee's Section
 Schedule of Expenditures of Federal Awards

State of Washington
 Schedule of Expenditures of Federal Awards

*For the Fiscal Year Ended
 June 30, 2022
 (Expressed in whole dollars)*

Federal Programs Not Clustered

Dept of the Treasury

Assistance Listing No.	Federal Program Title	Award/Contract Control Number	State Agency No.	Expenditure Amount	Expend. Amt: Passed Through to Subrecipients	See Note E
21.016	Equitable Sharing		1950	29,209	0	
Federal Program 21.016 Total				29,209	0	
21.019	COVID-19 – Coronavirus Relief Fund		0550	1,785,000	0	
21.019			1030	25,318,843	24,426,878	
21.019		S22-32401-001	1480	1,525,580	1,378,580	PT
21.019			3000	40,497,438	0	
21.019			3030	33,249,409	10,166,898	
21.019			3100	240,000,000	0	
21.019		ODE13815AM02	3600	305,744	0	PT
21.019			4950	2,000,000	598,110	
21.019			5400	229,688	0	
Federal Program 21.019 Total				344,911,702	36,570,466	

From which federal agency?

For which federal program (ALN)?

For which fiscal year?

For the Fiscal Year Ended
 June 30, 2022
 (Expressed in whole dollars)

Which state agencies reported expenditures?

How much state agencies expended?

Pass through amounts to non-state entities?

Reported on Pass-through Form

State of Washington
 Notes to the Schedule of Expenditures of Federal Awards

*For the Fiscal Year Ended
 June 30, 2022*

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COMMON SEFA ERRORS

Important for agencies to establish proper procedures to ensure disclosure forms are completed accurately.

Common SEFA issues:

- No explanations or incomplete Analytical Review forms
- Wrong revenue sub-source code was used. e.g. 03-93 HHS, 03-10 (see SAAM)
- Data entry errors
- Incorrect expenditures reported
- Forgot to report pass-through
- COVID expenditures were not separately identified
- Program name not following required format (e.g. 84.425 Education Stabilization Fund)
- Expenditures reporting not following OFM specific guidance. E.g. CRF, FRF, FEMA
- Outstanding balance of loans and loan guarantees calculation.
- Agency identification entered incorrectly – e.g. UEI

The Federal Disclosure Form eLearning class provides some tips and best practices for completing federal disclosure form

<https://ofm.wa.gov/sites/default/files/public/articulate/accounting/FederalDisclosureForm2022/story.html>

TAKE AWAY

SAO audits the SEFA. We don't want a finding!

- OFM will continue to monitor and review.
- Keep up-to-date with changes in reporting federal requirements and communicate with agencies.
- Request account coding for selected grants for independent verification.
- Additional ways to review disclosure form data to identify potential errors.
- Continue to work with agencies to reconcile variances and anomalies we identify during analytical reviews.



Start DFs As Early As Possible !!