



# Schedule of Expenditures of Federal Awards

2021 Spring Auditors Conference

1

## Federal Award Definition

---

Federal Assistance that a non-federal entity receives directly from a federal agency or from a pass-through entity.

- ❖ Non-federal entity – An entity that is not the Federal government, for example a County
- ❖ Pass-through entity – An entity that receives money from a federal agency and awards that money to another entity (subrecipient) to carry out the objectives of the grant.

Indiana State Board of Accounts



2

## Financial Assistance from the State

---

There are two types of assistance from the State of Indiana.

- ❖ Federal assistance that is passing through the State
- ❖ State Assistance

Indiana State Board of Accounts



3

## How to Identify Federal Assistance

---

If assistance given by the State is federal, the State must provide:

- ❖ Federal award identification;
- ❖ CFDA number and name;
- ❖ Amount of federal funds obligated to the subrecipient;
- ❖ Federal award date

Indiana State Board of Accounts



4

## How to Identify Federal Assistance

---

If questions remain about whether the award is federal assistance or state assistance, contact the awarding agency.

- ❖ The awarding agency should also be contacted with questions about any requirements of the award and how to comply with them.

Indiana State Board of Accounts



5

## Why it's important to know the difference

---

All federal assistance received must be reported on the Schedule of Expenditures of Federal Awards (SEFA)

- ❖ Used to determine if an audit of the federal assistance is needed.
  - Required when \$750,000 in federal assistance is expended in a year.
  - These audits are referred to as Single Audits.

Indiana State Board of Accounts



6

# Reporting of Federal Assistance

In Indiana, federal award information is completed using Gateway when entering the county's Annual Financial Report (AFR).

- ❖ The federal award information entered on the Gateway AFR will be used to compile the SEFA that will be approved by the County Auditor and will be audited.

Indiana State Board of Accounts



7

# Annual Financial Report - Grants

Local Project Name/Description	Federal Program Title/Project Name	Federal Agency	Pass Through Agency	CFDA Number (###-###)	Award Name	Award Number	Grant Type
8895 Title IV-D Incentive Fund	Title IV-D	US Department of Health and Human Services	Indiana Department of Child Services Child Support Enforcement	93.593	Title IV-D Incentive	FY2019	Reimbursen
8204 10.555 Child Nutrition Program-Lunch	National School Lunch Program	US Department of Agriculture	Indiana Department of Education	10.555	National School Lunch Program	FY2019	Reimbursen
8113 FY19 CDBG Grant	CDBG Entitlement Grants	US Department of Housing and Urban Development		14.218	FY18 Community Development Block Grant	B-18-UC-18-0023	Reimbursen
8142 93.099 Public Health Emergency Preparedness	HPP and PHEP Cooperative Agreements	US Department of Health and Human Services	Indiana State Department of Health	93.099	HPP and PHEP Cooperative Agreements	29981	Reimbursen
8144 93.288 2019 Immunization Grant	Immunizations and Vaccines for Children-Plan Flu	US Department of Health and Human Services	Indiana State Department of Health	93.288	Immunizations for Children-212 OPS	35991	Reimbursen
8151 14.218 FY19 CDBG	Community Block Development Grant	US Department of Housing and Urban Development		14.218	CDBG Entitlement Grants	B-19-UC-18-0023	Reimbursen
8139 93.788 Justice Partners Additions Response	Indiana State Opioid Response	US Department of Health and Human Services	Indiana Supreme Court - Office of Court Services	93.788	Indiana State Opioid Response	20-5JC88-C29-011	Advance

Indiana State Board of Accounts



8

# SEFA Format

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Passed Through to Subrecipient	Total Federal Awards Expended
<b>Department of Agriculture</b>					
<b>Child Nutrition Cluster</b>					
School Breakfast Program Calendar 2019 Juvenile Detention School Breakfast	Indiana Department of Education	10.553	FY 2019	\$ -	\$ 12,780
National School Lunch Program Calendar 2019 Juvenile Detention School Lunch Calendar 2019 Juvenile Detention School Lunch - Commodities	Indiana Department of Education	10.555	FY 2019 FY 2019	- -	19,752 3,202
Total - National School Lunch Program				-	22,981
Total - Child Nutrition Cluster				-	35,731
<b>WIC Special Supplemental Nutrition Program for Women, Infants, and Children</b>					
WIC - Breastfeeding/Peer Counselor (2018/2019) WIC - Breastfeeding/Peer Counselor (2019/2020)	Indiana Department of Health	10.557	Contract #28841 Contract #28131	- -	1,200,057 16,158
Total - Special Supplemental Nutrition Program for Women, Infants, and Children				-	1,216,215
<b>Child and Adult Care Food Program</b>					
Calendar 2019 Juvenile Detention School Snacks	Indiana Department of Education	10.558	FY 2019	-	4,133
Total - Department of Agriculture				-	1,245,949
<b>Department of Justice</b>					
<b>Edward Byrne Memorial Justice Assistance Grant Program</b>					
Juvenile Justice and Delinquency Prevention Title B Juvenile Probation	City of Greenwood Indiana Criminal Justice Institute	16.738 16.540	2018-DJ-BX-0306 2018-JF-FX-0058	- -	8,200 13,368
Crime Victim Assistance Victim Assistance Program (19/1/18-6/30/20)	Indiana Criminal Justice Institute	16.575	#7034	-	65,948
Violence Against Women Formula Grants STOP Grant Domestic Violence Intervention Program (7/1/18-6/30/19)	Indiana Criminal Justice Institute	16.588	EDS #03-18-12245	-	40,778
Total - Department of Justice				-	128,294

Indiana State Board of Accounts



9

# SEFA Reporting

Before entering information into Gateway, be sure to have the necessary documentation.

- ❖ Grant applications, and/or grant agreements for each program including the received by departments.
  - If necessary, the grantor agency may be contacted

Indiana State Board of Accounts



10

## SEFA Reporting

---

Ensure the following information is available for each grant:

- ❖ Local Project Name / Description
- ❖ CFDA #
- ❖ Federal Awarding Agency
- ❖ Title of Federal Program
- ❖ Whether the grant is direct or pass-through
- ❖ Pass-through entity, if applicable
- ❖ Whether the grant is on an advance or reimbursement basis

Indiana State Board of Accounts



11

## Advance vs. Reimbursement

---

- ❖ Advance
  - The grant amount is given to the grantee (county) either at the beginning of the grant or on a schedule of payments to allow the grantee to complete the project.
- ❖ Reimbursement
  - The grantee (county) must disburse local funds to pay for project expenses. The grantee then submits a claim with proof of the costs that have been paid and the grantor agency sends a payment to reimburse the grantee for those costs.

Indiana State Board of Accounts



12

## SEFA Reporting

---

Determination of amounts reported:

- ❖ Disbursements are reported for advance grants
- ❖ Receipts are reported for reimbursement grants

Local Fund Number & Name reported as well.

\*\*\*Each Federal grant should be maintained in a separate fund within the 8000 series.

Indiana State Board of Accounts



13

## Accounting of Federal Assistance

---

- ❖ Post all transactions to the grant fund
  - If specific local fund is used to pay costs of program/project prior to reimbursement, do an interfund loan to the grant fund, post reimbursements to the grant fund and repay loan when reimbursements have been received.
  - If no specific fund is identified in (a) it is possible for a reimbursement grant to be overdrawn for a short period of time pending timely filed reimbursement claims

Indiana State Board of Accounts



14

## Subrecipients

---

Report the amount of federal assistance passed-through to other entities on the SEFA

- ❖ Keep detailed documentation of the name of the entity and the amount of federal assistance the county gave.
- ❖ Subrecipient information will not be entered in Gateway but will be need during the audit.

Indiana State Board of Accounts



15

## Additional Information

---

Federal Assistance could have additional requirements that may need reported:

- ❖ Non-Cash Assistance
- ❖ Amount of Loans Outstanding
- ❖ Amount of Insurance in effect

Indiana State Board of Accounts



16



## Single Audits

---

A Single Audit includes both an audit of the financial statements and an audit of the federal awards expended.

- ❖ The SEFA will be audited for accuracy
  - This includes program names, CFDA#'s & amounts
- ❖ Internal controls over the preparation of the SEFA will also be audited. Documentation of these procedures is important.

Indiana State Board of Accounts



17

## Internal Controls over Reporting

---

- ❖ Generating reports from the financial system and compare the financial reports to information in the grant files. Doing this monthly is a good idea. (Some prepare a spreadsheet of grant information)
- ❖ Enter information into Gateway from information obtained from the financial records, grant files, etc. Have a second employee review the grant schedule and trace the information back to the grant file and the funds ledger.

Indiana State Board of Accounts



18

## Internal Controls over Reporting

---

- ❖ Have procedures to allow the department that applies for the grant review the transactions posted to the funds ledger to reconcile to their records.
- ❖ Compare the grant schedule to the prior year's Schedule of Expenditures of Federal Awards (SEFA) to check to see if any grants may have been missed, titles and CFDA numbers are consistent

Indiana State Board of Accounts



19

## Documentation to be maintained

---

Set up a folder or electronic file to keep all information on the grant:

- ❖ Award Letter
- ❖ Grant contracts
- ❖ Grant budgets
- ❖ Correspondence with grantor agency

Indiana State Board of Accounts



20

## Additional Resource

**https://beta.sam.gov**

**Search CFDA#**

**May have to scroll down the list**

**Highway Planning and Construction**

This Assistance Listing encompasses several transportation programs:  
1) Federal-aid Highway Program: The purpose of the Federal-aid Highway Program ...

Department/Ind. Agency  
TRANSPORTATION, DEPARTMENT OF

Assistance Listing

CFDA Number  
20.205

Funded  
Yes

Last Date Modified  
Aug 22, 2018

Type Of Assistance  
Z - Salaries and Expenses

Indiana State Board of Accounts

21

## Future Audits

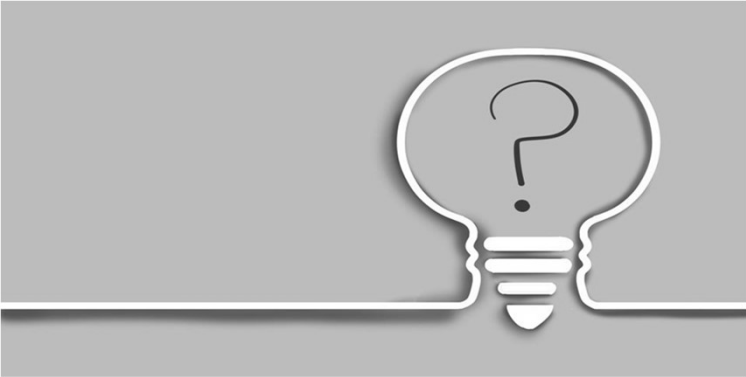
- ❖ Federal & Financial Audits
  - Conducted together
  - One audit team
  - One Report

Indiana State Board of Accounts

22

# Questions

---



Indiana State Board of Accounts

