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STATE BOARD OF ACCOUNTS

Schedule of
Expenditures of
Federal Awards

2025 SBOA School





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PAUL D. JOYCE, CPA STATE EXAMINER

Indiana's State Examiner and the agency head for the State Board of Accounts, Paul Joyce coordinates and manages the post-audits and examinations of over 4,000 state and local governmental entities in Indiana.



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 City or Town*
- 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.*





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*



How to Identify Federal Assistance

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

***Federal
Award
Identification***

***Assistance
Listing
Number
(ALN)***

***Amount of
funds
obligated***

***Federal
Award
Date***



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.***





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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 the threshold for federal assistance expended in a year is***
 1. ***\$750,000 for audits of calendar year 2024 and before***
 2. ***\$1,000,000 for audits of calendar year 2025 and after***
- ***These audits are referred to as Single Audits.***



Reporting of Federal Assistance

In Indiana, federal award information is completed using Gateway when entering the city or town'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 Clerk-Treasurer/Controller and will be audited.*



Annual Financial Report - Grants

Delete	Local Project Name/Description	Federal Program Title/Project Name	Federal Agency	Pass Through Agency	Assistance Listing (###.###)	Award Name	Award Number	Grant Type
✗	HUD-CDBG 2023	CDBG Entitlement Grant	US Dept of Housing & Urban Development	Direct Grant	14.218	2023 Grant	B23-MC-18-0014	Reimbursement
✗	HUD-CDBG 2017	CDBG Entitlement Grant	US Dept of Housing & Urban Development	Direct Grant	14.218	2017 Grant	B17-MC-18-0014	Reimbursement
✗	Lincoln & Berkley CE	Highway Planning & Construction	US department of Transportation	Indiana Department of Transportation	20.205	2022 Grant	DES1900780	Reimbursement
✗	Berkley Fr Markland To Sycamore PE	Highway Planning & Construction	US Dept of Transportation	Indiana Dept of Transportation	20.205	2022 Grant	DES NO 1900778	Reimbursement
✗	Center Trail Fr SR931 to Dixon	Highway Planning & Construction	US Dept of Transportation	Indiana Department of Transportation	20.205	Bike/Pedestrian	DES NO 1901304	Reimbursement
✗	GOYR-PE Goyer fr Markland to Boulevard	Highway Planning & Construction	US Department of Transportation	Indiana Dept of Transportation	20.205	2023 Grant	DES NO 2201070	Reimbursement
✗	HUD-CDBG 2022	CDBG Entitlement Grant	US Dept of Housing & Urban Development	Direct Grant	14.218	2022 Grant	B22-MC-18-0014	Reimbursement
✗	AI30 14/32 Rehab Construction & Cons Eng 100% FAA	Airport Improvements	Federal Aviation Administration	Direct Grant	20.106	Airport Improvement	3-18-0044-030-2020	Reimbursement
✗	AI34 Design Rnwy 5/23 Rehab	Airport Improvements	Federal Aviation Administration	Direct Grant	20.106	Airport Improvement	3-18-0044-034-2022	Reimbursement
✗	SMITH, Smith road Preliminary Eng	Highway Planning & Construction	US Dept of Transportation	Indiana Department of Transportation	20.205	Smith Road fr CR 300N to Touby Pike	DES #2002563	Reimbursement
✗	ARP Coronavirus State & Local Fiscal Recovery	Coronavirus State & Local Fiscal Recovery	US Treasury	Direct Grant	21.027	ARPA	CY 2022	Advance





SEFA Format

CITY OF KOKOMO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2023

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Assistance Listings Number	Pass-Through Entity (or Other) Identifying Number	Passed Through to Subrecipient	Total Federal Awards Expended
<u>Department of the Treasury</u>					
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	Direct Grant	21.027		-	3,164,133
ARP Coronavirus State & Local Fiscal Recovery			CY 2022	-	
TRSW Extend Storm Sewer SR931 @ Blvd			TRSW221634	-	562,500
Total - COVID-19 Coronavirus State and Local Fiscal Recovery Funds				-	3,726,633
Total - Department of the Treasury				-	3,726,633
<u>Environmental Protection Agency</u>					
Brownfields Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements	Direct Grant	66.818		-	191,554
Brownfield Revolving Loan			BF-00E01364	-	26,054
Brownfield Grant			BF-00E02704	-	
Total - Brownfields Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements				-	217,608
Total - Environmental Protection Agency				-	217,608
<u>Department of Health and Human Services</u>					
<u>Aging Cluster</u>					
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	Area 5 on Aging & Community Services	93.044		-	23,062
Title III part B Area 5			2023	-	
Total - Aging Cluster				-	23,062
Total - Department of Health and Human Services				-	23,062
<u>Department of Homeland Security</u>					
Homeland Security Grant Program	Indiana Department of Homeland Security	97.067		-	89,652
SHSP31 Equipment NONpriority			EMW-2022-SS-00064	-	66,724
SHSP32 Equipment Priority Hazardous Devices Unit			EMW-2022-SS-00064	-	
Total - Homeland Security Grant Program				-	156,376
Total - Department of Homeland Security				-	156,376



SEFA Reporting

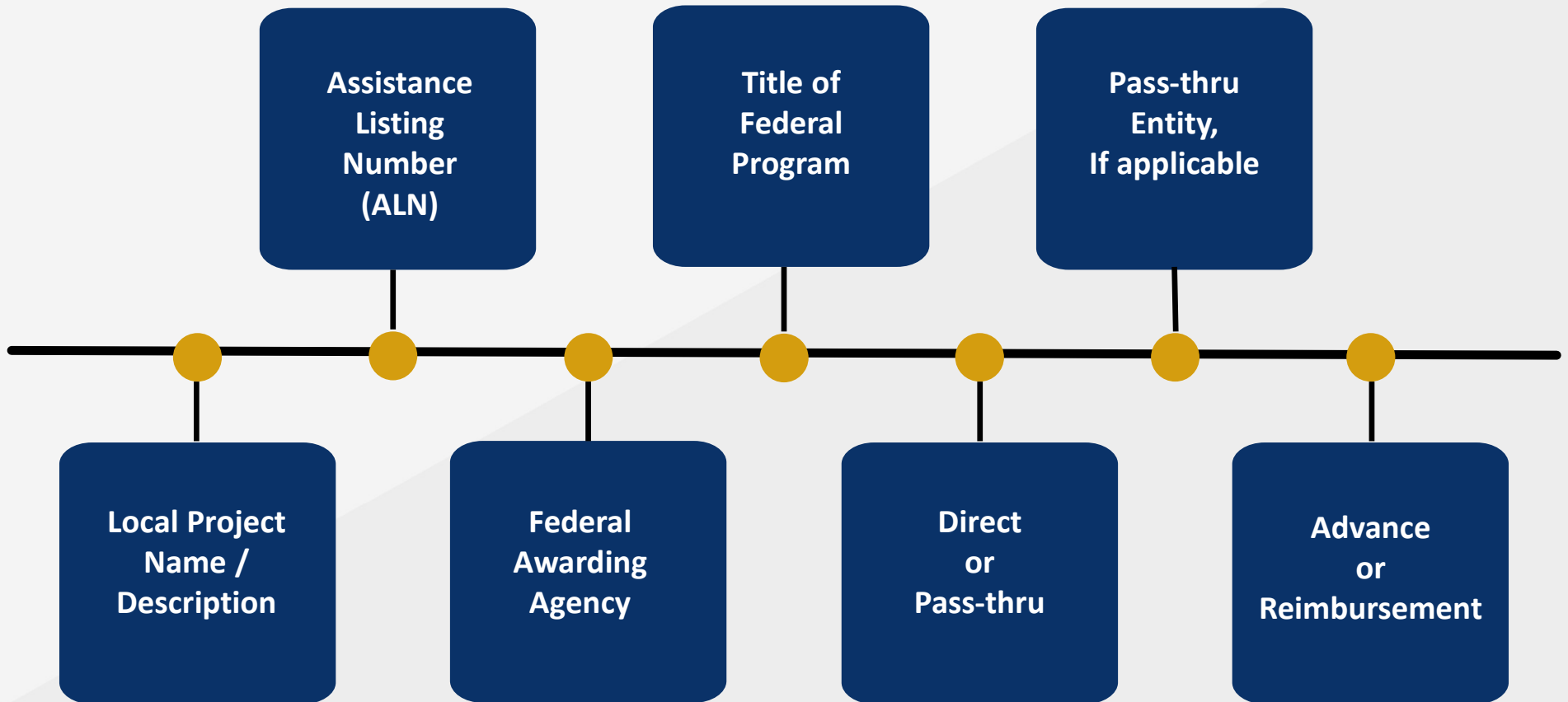
Before entering information into Gateway, be sure to have the necessary documentation.

- ***Grant applications, and/or grant agreements for each program including those received by departments.***

If necessary, the grantor agency may be contacted



SEFA Information Reporting





Advance vs. Reimbursement

Advance

The grant amount is given to the grantee (city/town) either at the beginning of the grant or on a schedule of payments to allow the grantee to complete the project.

Reimbursement

The grantee (city/town) 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.



SEFA Reporting Grant Funds

Amounts Reported

***Disbursements
Reported for
Advanced
Grants***

***Receipts
Reports for
Reimbursement
Grants***

Local Fund Name & Number

- ***Maintained in the 2401-2499 Special Revenue or 4500-4599 Capital Project-fund series***
- ***Recommend the name include assistance listing number with brief description***



○○○○ *Accounting of Federal Assistance*

Post all transactions to the grant fund

- *Federal grants should be maintained in their own separate fund. This promotes transparency but also helps when gathering information for the SEFA.*
- *It is normal for reimbursement grant funds to be overdrawn for a short period of time pending timely filed reimbursement requests.*

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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 city/town gave.***
- ***Subrecipient information will not be entered in Gateway but will be needed during the audit.***



Additional Information

Federal Assistance could have additional requirements that may need reported:

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



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, Assistance Listing Numbers & Amounts***
- ***Internal controls over the preparation of the SEFA will also be audited. Documentation of these procedures is important.***



○○○○ ***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.***



○○○○ *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 Assistance Listing numbers are consistent*



Documentation

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

***Award
Letter***

***Grant
Contracts***

***Grant
Budgets***

***Letters &
Emails***



Additional Resources



Website

The Official U.S. Government System for:

Contracting

Contract Opportunities, Contract Award Reports ONLY from fpds.gov and Subcontract Reports (was FSRS.gov)

Wage Determinations

Federal Hierarchy

Departments and Subtiers

Federal Assistance

Assistance Listings and Subaward Reports (was FSRS.gov)

Entity Information

Entities, Disaster Response Registry, Exclusions, and Responsibility/Qualification (was fapiis.gov)

Entity Reporting

SCR and Bio-Preferred Reporting

Are you searching for Federal Acquisition Supply Chain Security Act (FASCSA) orders?

[View FASCSA Orders](#)

Already know what you want to find?

Select Domain...

▼ 20.205

May have to scroll down the list



20.205 Highway Planning and Construction

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

[Assistance Listing](#)

Dept / Ind Agency
TRANSPORTATION, DEPARTMENT
OF

Subtier
FEDERAL HIGHWAY
ADMINISTRATION

Is Funded
Yes

Last Updated Date
Nov 11, 2024

Type of Assistance
Z-Salaries and Expenses

[+ History](#)

Search Assistance Listing #



Future Audits

Federal & Financial Audits

- ***Conducted together***
- ***One audit team***
- ***Two Reports***





THANK YOU

*Government Technical Assistance and Compliance
(GTAC) Directors for Cities & Towns*

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