



utah  
**govops**  
UTAH DEPARTMENT OF GOVERNMENT OPERATIONS

# Schedule of Expenditures for Federal Awards (SEFA)

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Division of Finance  
July 11, 2023

# SEFA

**What is it?**

**Why do we do it?**

**How do we do it?**

**FAQ's and other odds & ends**



# What is the SEFA?

- ▷ **Schedule of Expenditures of Federal Awards**
  - ▷ Contains any federal awards received directly from the federal government or through a third-party (non-UT state agency).
  - ▷ Both cash and non-cash financial assistance are included.
    - ▷ Non-cash examples: personal property, food, medical supplies.



# Why do we prepare the SEFA?



## ▷ **Compliance**

- ▷ Compliance Supplement – summary of compliance requirements for significant grants
  - ▷ Published annually by the Federal Office of Management and Budget (OMB)
- ▷ Required by Uniform Guidance [2 CFR 200.510\(b\)](#).

## ▷ **Single Audit**

- ▷ The state auditors use it in conducting the single audit.
- ▷ Provides assurance to the Federal Government that a non-federal entity has adequate internal controls in place and is generally in compliance with program requirements.



## 2 CFR 200.510(b) of the Uniform Guidance



- ▷ [2 CFR 200.510\(b\)](#) provides a list of minimum requirements that the schedule must include. Some of these items are provided by the Agencies, and some of them are determined or completed by the Division of Finance, based on the information the Agency provides.
  - Grants may have additional requirements per the compliance supplement
  
- ▷ Therefore, it is essential that Agencies ensure complete and accurate information on their Agency SEFA sheet.



# Using the Compliance Supplement



<https://www.whitehouse.gov/omb/office-federal-financial-management/>

- ▷ How auditors use the document to determine which requirements to test
- ▷ The key compliance features of OMB's cross-cutting administrative and cost policies
- ▷ The federal grant programs and clusters that have unique requirements that must be tested
- ▷ The various types of documentary evidence likely to be sought by auditors
- ▷ How OMB and the agencies have designated "higher risk" programs including those enacted in response to the COVID-19 pandemic, such as the American Rescue Plan Act (ARPA)
- ▷ The latest available risk alerts and policy clarifications





**NEW**

**Now in...**

**workiva**  
**wdesk**

We have transitioned the Agency SEFA collection and the Status of Prior Year Findings to the Wdesk platform.



# Preparing Your Agency SEFA

## Step 1

### SEFA Data Collection

- De Minimis Indirect Cost Rate
- EIN
- UEID's

## Steps 2-4

### Reconciliation of Federal Expenditures to Revenues

- Step 2 – Reconciliation; double-check Federal Revenues
- Step 3 – Enter Federal expenditure data on Agency SEFA tab.
- Step 4 – List of reconciling items

## Step 5

### Certification

- Date completed
- Contact info for Agency SEFA Reviewer
- Certification of review





# Example of SEFA Summary

## Tab: Steps 1-5

**SU** SEFA by Detail Award

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### SEFA by Detail Award

- 63 / GOVEO / SEFA
- 80 / AG / Summary
- 80 / AG / SEFA
- 120 / TAX / Summary
- 120 / TAX / SEFA
- 150 / DGO / Summary**
  - 150 / DGO / SEFA
  - 150 - DGO Status of Prior Yea...
- 180 / DPS / Summary
- 180 / DPS / SEFA
- 180 - DPS Status of Prior Year...
- 190 / UNG / Summary
- 190 / UNG / SEFA
- 250 / DHHS / Summary
- 250 / DHHS / SEFA
- 250 - DHHS Status of Prior Ye...
- 400 / USBE / Summary
- 400 / USBE / SEFA
- 400 - USBE Status of Prior Ye...
- 410 / DOCORR / Summary
- 410 / DOCORR / SEFA

| A1  | SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE PERIOD ENDING:   |          |                               |            |                  |   |   |   |   |   |
|-----|---|----------|-------------------------------|------------|------------------|---|---|---|---|---|
|     | A   | B        | C                             | D          | E                | F | G | H | I | J |
| 1   | <b>SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE PERIOD ENDING: 06/30/2023</b>   |          |                               |            |                  |   |   |   |   |   |
| 2   |   |          |                               |            |                  |   |   |   |   |   |
| 3   | <b>STEP 1: SEFA DATA COLLECTION</b>   |          |                               |            |                  |   |   |   |   |   |
| 4   | 150   | DGO      | Dept of Government Operations |            |                  |   |   |   |   |   |
| 5   |   |          |                               |            |                  |   |   |   |   |   |
| 6   | Do you charge a De Minimis Indirect Cost Rate of modified total direct costs (MTDC), as allowed in Uniform Guidance \$200.414(f) and defined in §200.68?    |          | EIN for awards listed:        |            | 87-6000545       |   |   |   |   |   |
| 7   |   |          | UEID used for awards listed:  |            |                  |   |   |   |   |   |
| 8   |   |          | ETTJKDQJE9W5                  |            |                  |   |   |   |   |   |
| 9   | No  |          |                               |            |                  |   |   |   |   |   |
| 10  |   |          |                               |            |                  |   |   |   |   |   |
| 11  |   |          |                               |            |                  |   |   |   |   |   |
| 12  |   |          |                               |            |                  |   |   |   |   |   |
| 13  |   |          |                               |            |                  |   |   |   |   |   |
| 14  |   |          |                               |            |                  |   |   |   |   |   |
| 15  | <b>STEP 2: RECONCILIATION OF FEDERAL EXPENDITURES TO FEDERAL REVENUES</b>   |          |                               |            |                  |   |   |   |   |   |
| 16  | Federal Revenues are the 3000 series of revenue source codes plus 2933 and 2937 for federal revenue you received as a subrecipient from a non-state entity. |          |                               |            |                  |   |   |   |   |   |
| 17  |   |          |                               |            |                  |   |   |   |   |   |
| 18  | Federal Revenues:   | Updated: |                               | 06/16/2023 |                  |   |   |   |   |   |
| 19  | Step 3 Total Expenditures: (from SEFA, Cell E4)   |          |                               |            |                  |   |   |   |   |   |
| 20  | Expenditures Over <Under> Federal Revenues:   |          |                               |            |                  |   |   |   |   |   |
| 21  | Step 4 Total Explained Differences:   |          |                               |            |                  |   |   |   |   |   |
| 22  | Unexplained Difference (Must be Zero):  |          |                               |            |                  |   |   |   |   |   |
| 23  |   |          |                               |            |                  |   |   |   |   |   |
| 24  | <b>STEP 5: CERTIFICATION:</b>   |          |                               |            |                  |   |   |   |   |   |
| 25  | Agency SEFA Reviewer  |          | Date Completed:               |            |                  |   |   |   |   |   |
| 26  | Name  | Email    |                               | Phone      |                  |   |   |   |   |   |
| 27  |   |          |                               |            |                  |   |   |   |   |   |
| 28  | I have reviewed all Agency Checklist/Certification items listed here.   |          |                               |            | Not Yet Reviewed |   |   |   |   |   |
| 29  |   |          |                               |            |                  |   |   |   |   |   |
| 30  |   |          |                               |            |                  |   |   |   |   |   |
| 31  |   |          |                               |            |                  |   |   |   |   |   |
| 32  |   |          |                               |            |                  |   |   |   |   |   |
| 33  |   |          |                               |            |                  |   |   |   |   |   |
| 34  |   |          |                               |            |                  |   |   |   |   |   |
| 35  |   |          |                               |            |                  |   |   |   |   |   |
| 36  |   |          |                               |            |                  |   |   |   |   |   |
| 37  |   |          |                               |            |                  |   |   |   |   |   |
| 38  |   |          |                               |            |                  |   |   |   |   |   |
| 39  |   |          |                               |            |                  |   |   |   |   |   |
| 40  |   |          |                               |            |                  |   |   |   |   |   |
| 41  |   |          |                               |            |                  |   |   |   |   |   |
| 42  |   |          |                               |            |                  |   |   |   |   |   |
| 43  |   |          |                               |            |                  |   |   |   |   |   |
| 44  |   |          |                               |            |                  |   |   |   |   |   |
| 45  |   |          |                               |            |                  |   |   |   |   |   |
| 46  |   |          |                               |            |                  |   |   |   |   |   |
| 47  |   |          |                               |            |                  |   |   |   |   |   |
| 48  |   |          |                               |            |                  |   |   |   |   |   |
| 49  |   |          |                               |            |                  |   |   |   |   |   |
| 50  |   |          |                               |            |                  |   |   |   |   |   |
| 51  |   |          |                               |            |                  |   |   |   |   |   |
| 52  |   |          |                               |            |                  |   |   |   |   |   |
| 53  |   |          |                               |            |                  |   |   |   |   |   |
| 54  |   |          |                               |            |                  |   |   |   |   |   |
| 55  |   |          |                               |            |                  |   |   |   |   |   |
| 56  |   |          |                               |            |                  |   |   |   |   |   |
| 57  |   |          |                               |            |                  |   |   |   |   |   |
| 58  |   |          |                               |            |                  |   |   |   |   |   |
| 59  |   |          |                               |            |                  |   |   |   |   |   |
| 60  |   |          |                               |            |                  |   |   |   |   |   |
| 61  |   |          |                               |            |                  |   |   |   |   |   |
| 62  |   |          |                               |            |                  |   |   |   |   |   |
| 63  |   |          |                               |            |                  |   |   |   |   |   |
| 64  |   |          |                               |            |                  |   |   |   |   |   |
| 65  |   |          |                               |            |                  |   |   |   |   |   |
| 66  |   |          |                               |            |                  |   |   |   |   |   |
| 67  |   |          |                               |            |                  |   |   |   |   |   |
| 68  |   |          |                               |            |                  |   |   |   |   |   |
| 69  |   |          |                               |            |                  |   |   |   |   |   |
| 70  |   |          |                               |            |                  |   |   |   |   |   |
| 71  |   |          |                               |            |                  |   |   |   |   |   |
| 72  |   |          |                               |            |                  |   |   |   |   |   |
| 73  |   |          |                               |            |                  |   |   |   |   |   |
| 74  |   |          |                               |            |                  |   |   |   |   |   |
| 75  |   |          |                               |            |                  |   |   |   |   |   |
| 76  |   |          |                               |            |                  |   |   |   |   |   |
| 77  |   |          |                               |            |                  |   |   |   |   |   |
| 78  |   |          |                               |            |                  |   |   |   |   |   |
| 79  |   |          |                               |            |                  |   |   |   |   |   |
| 80  |   |          |                               |            |                  |   |   |   |   |   |
| 81  |   |          |                               |            |                  |   |   |   |   |   |
| 82  |   |          |                               |            |                  |   |   |   |   |   |
| 83  |   |          |                               |            |                  |   |   |   |   |   |
| 84  |   |          |                               |            |                  |   |   |   |   |   |
| 85  |   |          |                               |            |                  |   |   |   |   |   |
| 86  |   |          |                               |            |                  |   |   |   |   |   |
| 87  |   |          |                               |            |                  |   |   |   |   |   |
| 88  |   |          |                               |            |                  |   |   |   |   |   |
| 89  |   |          |                               |            |                  |   |   |   |   |   |
| 90  |   |          |                               |            |                  |   |   |   |   |   |
| 91  |   |          |                               |            |                  |   |   |   |   |   |
| 92  |   |          |                               |            |                  |   |   |   |   |   |
| 93  |   |          |                               |            |                  |   |   |   |   |   |
| 94  |   |          |                               |            |                  |   |   |   |   |   |
| 95  |   |          |                               |            |                  |   |   |   |   |   |
| 96  |   |          |                               |            |                  |   |   |   |   |   |
| 97  |   |          |                               |            |                  |   |   |   |   |   |
| 98  |   |          |                               |            |                  |   |   |   |   |   |
| 99  |   |          |                               |            |                  |   |   |   |   |   |
| 100 |   |          |                               |            |                  |   |   |   |   |   |
| 101 |   |          |                               |            |                  |   |   |   |   |   |
| 102 |   |          |                               |            |                  |   |   |   |   |   |
| 103 |   |          |                               |            |                  |   |   |   |   |   |
| 104 |   |          |                               |            |                  |   |   |   |   |   |
| 105 |   |          |                               |            |                  |   |   |   |   |   |
| 106 |   |          |                               |            |                  |   |   |   |   |   |
| 107 |   |          |                               |            |                  |   |   |   |   |   |
| 108 |   |          |                               |            |                  |   |   |   |   |   |
| 109 |   |          |                               |            |                  |   |   |   |   |   |
| 110 |   |          |                               |            |                  |   |   |   |   |   |
| 111 |   |          |                               |            |                  |   |   |   |   |   |
| 112 |   |          |                               |            |                  |   |   |   |   |   |
| 113 |   |          |                               |            |                  |   |   |   |   |   |
| 114 |   |          |                               |            |                  |   |   |   |   |   |
| 115 |   |          |                               |            |                  |   |   |   |   |   |
| 116 |   |          |                               |            |                  |   |   |   |   |   |
| 117 |   |          |                               |            |                  |   |   |   |   |   |
| 118 |   |          |                               |            |                  |   |   |   |   |   |
| 119 |   |          |                               |            |                  |   |   |   |   |   |
| 120 |   |          |                               |            |                  |   |   |   |   |   |
| 121 |   |          |                               |            |                  |   |   |   |   |   |
| 122 |   |          |                               |            |                  |   |   |   |   |   |
| 123 |   |          |                               |            |                  |   |   |   |   |   |
| 124 |   |          |                               |            |                  |   |   |   |   |   |
| 125 |   |          |                               |            |                  |   |   |   |   |   |
| 126 |   |          |                               |            |                  |   |   |   |   |   |
| 127 |   |          |                               |            |                  |   |   |   |   |   |

# Step 1: SEFA Data Collection

| STEP 1: SEFA DATA COLLECTION  |      |                                     |            |
|---|------|-------------------------------------|------------|
| 150   | DGO  | Dept of Government Operations       |            |
|   |      |                                     |            |
| Do you charge a De Minimis Indirect Cost Rate of modified total direct costs (MTDC), as allowed in Uniform Guidance §200.414(f) and defined in §200.68? |      | EIN for awards listed:              | 87-6000545 |
|   |      | <u>UEID used for awards listed:</u> |            |
|   |      | ETTJKDQJE9W5                        |            |
|   | No ▼ |                                     |            |
|   |      |                                     |            |
|   |      |                                     |            |
|   |      |                                     |            |

# Steps 2-4: Reconciliation of Federal Expenditures to Federal Revenues

| STEP 2: RECONCILIATION OF FEDERAL EXPENDITURES TO FEDERAL REVENUES  |          |            |   |
|---|----------|------------|---|
| Federal Revenues are the 3000 series of revenue source codes plus 2933 and 2937 for federal revenue you received as a subrecipient from a non-state entity. |          |            |   |
| Federal Revenues:   | Updated: | 06/16/2023 | — |
| Step 3 Total Expenditures: (from SEFA, Cell E4)   |          |            | — |
| Expenditures Over <Under> Federal Revenues:   |          |            | — |
| Step 4 Total Explained Differences:   |          |            | — |
| Unexplained Difference (Must be Zero):  |          |            | — |

| <b>STEP 4: RECONCILIATION SUPPORT</b>  |          |
|--|----------|
| <b>Recon Items - Detail any Differences between Federal Revenues and Expenditures:</b> |          |
|  |          |
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|  |          |
| <b>Total Explained Differences:</b>  | <b>-</b> |

# Reconciling Federal Revenue and Expenditures

- ▷ Reconciliations need to be explained down to \$0.
- ▷ You can lump miscellaneous reconciling items into one “Misc” line item for your reconciliation. However, you need to be able to explain/document each reconciling item that makes up the Misc total.
- ▷ If in doubt, contact Finance to discuss.



# Reconciling Items, Examples

## ▷ **Program Income:**

- ▷ Gross income earned by the recipient during the funding period as a direct result of a supported activity or earned as a result of the Federal award
- ▷ *Expenditures should equal total program income + federal revenue*

## ▷ **Reimbursement of Prior Year Expenditures:**

- ▷ Reduces Federal Draw
- ▷ Funds expensed in a prior year are returned in the current year and netted against current year expenditures.



## ▷ **Accruals**

- ▷ Accrued liabilities or receivables

# Step 5: Certification

| STEP 5: CERTIFICATION:  |                 |                    |
|---|-----------------|--------------------|
| Agency SEFA Reviewer  | Date Completed: |                    |
| <u>Name</u>   | <u>Email</u>    | <u>Phone</u>       |
|   |                 |                    |
| I have reviewed all Agency Checklist/Certification items listed here. |                 | Not Yet Reviewed ▼ |

# Example of SEFA Tab

**SU SEFA by Detail Award**

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### SEFA by Detail Award

- 63 / GOVEO / SEFA
- ▼ 80 / AG / Summary
- 80 / AG / SEFA
- ▼ 120 / TAX / Summary
- 120 / TAX / SEFA
- ▼ 150 / DGO / Summary
- 150 / DGO / SEFA**
- 150 - DGO Status o...

| A   | B                    | C  | D                   | E                               | F   | G  | H                         | I                              | J                                | K                               | L  | M   |
|---|----------------------|--|---------------------|---------------------------------|---|--|---------------------------|--------------------------------|----------------------------------|---------------------------------|--|---|
| <b>STEP 3: SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS</b> |                      |  |                     | <b>6/30/2023</b>                |   |  |                           |                                |                                  |                                 |  |   |
| <b>Agency</b>   | <b>\$ Direct ALN</b> | <b>Grant Name</b>                                      | <b>Award Number</b> | <b>Total Expended for Award</b> | <b>IF RECEIVED AS SUBAWARD: Name Pass Through</b> | <b>Amount Passed Through to Other Entities</b> | <b>Funding Attributes</b> | <b>Prior Year Expenditures</b> | <b>\$ Change from Prior Year</b> | <b>% Change from Prior Year</b> | <b>Add'l Review Required</b>   | <b>Explanation for Changes Greater than 10% (Please Explain if Red)</b> |
| <b>DGO</b>  |                      |  | <b>TOTAL:</b>       | -                               |   |  |                           |                                |                                  |                                 |  |   |
| DGO   | 15.817               | National Geospatial Program: Building The National Map | G20ACD0110          |                                 |   |  | None                      | -                              |                                  |                                 |  |   |
| DGO   | 21.027               | CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS      | None Provided       |                                 |   |  | None                      | 7,470,883                      | -7,470,883                       | (100.00)%                       | REQUIRED: Review Compliance Supplement requirements AND enter explanation in Column M. |   |
| DGO   | 21.027               | CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS      | None Provided       |                                 |   |  | None                      | 9,858,611                      | -9,858,611                       | (100.00)%                       | REQUIRED: Review Compliance Supplement requirements AND enter explanation in Column M. |   |
| DGO   | 89.003               | National Historical Publications and Records Grants    | RC-102983-20        |                                 |   |  | None                      | 39,594                         | -39,594                          | (100.00)%                       | REQUIRED: Review Compliance Supplement requirements AND enter explanation in Column M. |   |
| DGO   | 21.027               | CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS      | None Provided       |                                 |   |  | None                      | 39,639,378                     | -39,639,378                      | (100.00)%                       | REQUIRED: Review Compliance Supplement requirements AND enter explanation in Column M. |   |

# SEFA Data Entry (green) – Award Info, Expended Amt, Pass Through & Attributes

SU SEFA by Detail Award

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H5 X ✓ f<sub>x</sub> None

|   | A  | B           | C  | D             | E                        | F  | G                                       | H                  | I                      |
|---|--|-------------|--|---------------|--------------------------|--|---|--------------------|------------------------|
| 1 | STEP 3: SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS |             |  |               | 6/30/2023                |  |   |                    |                        |
| 2 |  | NOTE        |  | NOTE          |                          | NOTE                                       | NOTE                                    |                    |                        |
| 3 | Agency   | 5 Digit ALN | Grant Name   | Award Number  | Total Expended for Award | IF RECEIVED AS SUBAWARD: Name Pass Through | Amount Passed Through to Other Entities | Funding Attributes | Prior Year Expenditure |
| 4 | DGO  |             |  | TOTAL:        | —                        |  |   |                    |                        |
| 5 | DGO  | 15.817      | National Geospatial Program: Building The National Map | G20AC00110    |                          |  |   | None               |                        |
| 6 | DGO  | 21.027      | CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS      | None Provided |                          |  |   |                    | 0,8                    |
| 7 | DGO  | 21.027      | CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS      | None Provided |                          |  |   |                    | 3,6                    |
| 8 | DGO  | 89.003      | National Historical Publications and Records Grants    | RC-102983-20  |                          |  |   |                    | 9,5                    |
| 9 | DGO  | 21.027      | CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS      | None Provided |                          |  |   | None               | 39,639,3               |

None  
COVID  
R&D  
R&D & COVID



# SEFA Data Entry (red) – Add'l Review & Explanations

| L   | M   |
|---|---|
|   |   |
|   |   |
| <b>NOTE</b>   |   |
| Add'l Review Required   | Explanation for Changes Greater than 10%<br>(Please Explain if Red) |
|   |   |
|   |   |
| % REQUIRED: Review Compliance Supplement requirements AND enter explanation in Column M |   |
| % REQUIRED: Review Compliance Supplement requirements AND enter explanation in Column M |   |
| % REQUIRED: Enter explanation in Column M   |   |
| % REQUIRED: Review Compliance Supplement requirements AND enter explanation in Column M |   |

# Status of PY Findings

SU SEFA by Detail Award

File Edit Data View Review

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|   | A                | B                                   | C         | D            | E                    | F               | G  | H   | I                                      | J   | K   | L                      | M                               | N                         | O   |
|---|------------------|-------------------------------------|-----------|--------------|----------------------|-----------------|--|---|--|---|---|------------------------|---------------------------------|---------------------------|---|
| 1 |                  |                                     |           |              |                      |                 |  | --"Implemented -- corrective action taken" -- Implemented the majority of the year, with NO questioned costs.<br>--"Implemented -- corrective action taken" -- Implemented the majority of the year, with NO questioned costs.<br>--"Partially corrected" or "Not corrected"<br>--"Also complete columns 2-11 & 12" | Format "Month vs. 2022"                |   |   |                        |                                 |                           |   |
| 2 | 1                | 2                                   | 3         | 4            | 5                    | 6               | 7  | 8   | 9                                      | 10  | 11  | 12                     | 13                              | 14                        | 15  |
| 3 | Federal Agency   | State Department                    | Finding # | Initial Year | Prior Year Finding # | Overturned Code | Finding  | Subject Status from the drop-down list  | Anticipated/Actual Implementation Date | Federal Agency or Pass-through Entity Follow Up | Management Decision Issued by Federal Dept. | Reasons for Recurrence | Partial Corrective Action Taken | Corrective Action Planned | Contact Person(s)   |
| 4 | GENERAL FINDINGS | Department of Government Operations | 2021-001  | 2020         | 2020-001             | None            | Errors in Preparation Process in Financial Reporting   |   |  |   |   |                        |                                 |                           | Patricia Nelson, Assistant State Comptroller, State Division of Finance, patricianelson@utah.gov  |
| 5 | GENERAL FINDINGS | Department of Government Operations | 2021-002  | 2021         | n/a                  | None            | Improper Capitalization and Transfer of Assets   |   |  |   |   |                        |                                 |                           | Patricia Nelson, Assistant State Comptroller, State Division of Finance, patricianelson@utah.gov  |
| 6 | GENERAL FINDINGS | Department of Government Operations | 2022-001  | 2022         | n/a                  | None            | Incomplete Accounting for USOT Construction and Capital Asset Activity for Financial Reporting |   |  |   |   |                        |                                 |                           | Patricia Nelson (patricianelson@utah.gov), Assistant State Comptroller, State Division of Finance |
| 7 | GENERAL FINDINGS | Department of Government Operations | 2022-002  | 2022         | n/a                  | None            | Errors in Annual Financial Reporting Preparation Process                                       |   |  |   |   |                        |                                 |                           | Patricia Nelson (patricianelson@utah.gov), Assistant State Comptroller, State Division of Finance |
|   | GENERAL FINDINGS | Department of                       | 2022-003  | 2022         | n/a                  | None            | Control Procedures Failed to   |   |  |   |   |                        |                                 |                           | Patricia Nelson (patricianelson@utah.gov), Assistant State Comptroller                            |

# SEFA #1-7 (blue) – Finding Info (no data entry)

SU SEFA by Detail Award

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|---|------------------|--------------------------------------|-----------|--------------|----------------------|------------------|--|
| 1 |                  |                                      |           |              |                      |                  |  |
| 2 | 1                | 2                                    | 3         | 4            | 5                    | 6                | 7  |
| 3 | Federal Agency   | State Department                     | Finding # | Initial Year | Prior Year Finding # | Questioned Costs | Finding:   |
| 4 | GENERAL FINDINGS | Department of Government Operations, | 2021-001  | 2020         | 2020-001             | None             | Errors in Preparation Process in Financial Reporting                                 |
| 5 | GENERAL FINDINGS | Department of Government Operations, | 2021-002  | 2021         | n/a                  | None             | Improper Capitalization and Transfer of Assets                                       |
| 6 | GENERAL FINDINGS | Department of Government Operations, | 2022-001  | 2022         | n/a                  | None             | Incomplete Accounting for UDOT Construction and Capital Asset Activity for Financial |

# SEFA #8-11 (red): Status & Fed Follow Up

**SU** SEFA by Detail Award

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|   | H   | I                                       | J   | K   |  |
|---|---|---|---|---|--|
| 1 | <p>--"Implemented – corrective action taken" - Implemented the majority of the year, with <b>NO</b> questioned costs.<br/>**Also complete columns 9 &amp; 15**</p> <p>--"Implemented – corrective action taken" - Implemented the majority of the year, <b>WITH</b> questioned costs.<br/>**Also complete columns 9-11 &amp; 15**</p> <p>--"Partially corrected" or "Not corrected".<br/>**Also complete columns 9-15**</p> | Format:<br>"Month xx, 202x"             | Describe what, if anything, the federal agency or pass-through entity has done to follow up with the department about this finding. | Has the department received a management decision from the Federal Department? If yes, provide details. | If a state receives a management decision from the Federal Department? |
| 2 | 8   | 9                                       | 10  | 11  |  |
| 3 | Select Status from the drop-down list:  | Anticipated/Actual Implementation Date: | Federal Agency or Pass-through Entity Follow Up   | Management Decision Issued by Federal Dept.   | Re   |
| 4 | <div> <input type="text"/> </div>   |   |   |   |  |
| 5 | <div> <p>Implemented – corrective action taken</p> <p>Implemented – corrective action taken. The department has not received a manage...</p> <p>Partially corrected</p> <p>Not corrected</p> <p>Partially corrected – repeated in current fiscal year</p> <p>Not corrected – repeated in current fiscal year</p> </div>   |   |   |   |  |
| 6 |   |   |   |   |  |
| 7 |   |   |   |   |  |

# SEFA #12-15 (red): Corrective Action & Contacts

|  |   |   |  |  |
|--|---|---|--|--|
| SU SEFA by Detail Award  |   |   |  |  |
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|  | L   | M   | N  | O  |
| 1  | If a new finding has not been issued, and the status is not fully implemented, describe the reasons for the finding's recurrence in the current year. | If status is partially corrected, describe the partial corrective actions the department has taken. | If applicable, describe planned corrective actions. If the status is "Repeated in current fiscal year" you may state, "Planned corrective action is described in the current year's Corrective Action Plan in finding 2023-0xx." | Update Contact Person(s) as needed   |
| 2  | 12  | 13  | 14   | 15   |
| 3  | Reasons for Recurrence  | Partial Corrective Action Taken   | Corrective Action Planned  | Contact Person(s)  |
| 4  |   |   |  | Patricia Nelson, Assistant State Comptroller, State Division of Finance, patriciarnelson@utah.gov  |
| 5  |   |   |  | Patricia Nelson, Assistant State Comptroller, State Division of Finance, patriciarnelson@utah.gov  |
|  |   |   |  | Patricia Nelson (patriciarnelson@utah.gov), Assistant State Comptroller, State Division of Finance |

# Status of Prior Year Findings

- ▷ Now in Wdesk
- ▷ **Due: August 11, 2023 (same due date as SEFA)**
- ▷ 2 CFR 200.511(b) "Summary schedule of prior audit findings:  
<https://www.ecfr.gov/current/title-2/section-200.511>
  - Must report the status of all audit findings for the previous year (SFY2022)
  - Must also include the status of audit findings earlier than the previous year except for
    - Audit findings that are fully corrected
    - Audit findings that do not warrant further action – if all 3 of these criteria are met
      - Two years have passed since the audit report in which the finding occurred was submitted to the FAC;
      - The Federal agency or pass-through entity is not currently following up with the auditee on the audit finding; and
      - A management decision was not issued.



# Status Categories

- ▷ Implemented – corrective action taken
  - Only need to list the finding and state that corrective action was taken
  - Implemented for the majority of the year, not just as of June 30th
- ▷ Implemented – corrective action taken. The department has not received a management decision regarding the questioned costs.
  - This helps us know when the finding can be removed from the report
  - If there is a finding with questioned costs, the finding can only be removed from the report by a management decision letter or meeting the 3 criteria
- ▷ Partially corrected or Not corrected
  - Must describe reasons for recurrence
  - Must describe planned corrective action and any partial corrective action taken
  - Must include the initial year that the finding occurred



# Corrective Action Plan

- ▷ When deciding what to include, consider the audience of the report, e.g, the public, higher level report users. Explanations may not need to be super technical.
- ▷ Must include
  - the name(s) of the contact person(s) responsible for corrective action
  - the corrective action planned
  - the anticipated completion date
  - explanation and specific reasons if the auditee does not agree with the audit findings or believes corrective action is not required
- ▷ If corrective action taken is significantly different from what was previously reported, must provide an explanation





# Questioned Costs

- ▷ If the questioned costs are waived or otherwise disposed of by the federal awarding agency, provide Finance a copy of the management decision letter.
- ▷ If the questioned costs are repaid, please state the reason why and provide any management decision letter. Also enclose either copies of the check or federal report or provide written detail of when and how the questioned costs were repaid.
- ▷ If the questioned costs have not been addressed with the federal awarding agency, report that you have not received a management decision letter regarding the questioned costs.



# UEID (Unique Entity ID)



- ▷ **The Unique Entity ID is the official identifier for doing business with the U.S. Government (Replaced DUNS)**
  - Entities registering in SAM.gov are assigned a Unique Entity ID as a part of the registration process
  - Entity uniqueness and entity core data are validated during the SAMS registration process.
  - Uniqueness is based on an entity being a separate legal entity associated with a separate physical address.
  - Based on the uniqueness determination, a Unique Entity ID is assigned to that entity.



# Sub-recipient Reporting

- ▷ **Sub-recipient versus Contractor**
  - ▷ Sub-recipient: Determines eligibility, Makes decisions
  - ▷ Contractor: Provides goods or services, follows the directions of the recipient.
- ▷ [Click here for additional information on subrecipient and contractor determinations.](#)
- ▷ [Click here for Sample Checklist](#)



# Key Definitions

- **Subaward:** an award provided by a pass-through entity to a subrecipient in order for the subrecipient to carry out part of a Federal award that was received by the pass-through entity. A subaward does not include payments to entities designated as contractors or payments to an individual. One of the more important parts of this definition is the last part which reads that a subaward may be provided or take the form of any legal instrument, even including those legal instruments that the pass-through entity calls a contract.
- **Pass-Through Entity:** any non-Federal entity that provides a subaward to as subrecipient. (2 CFR 200)
- **Sub-Recipient:** a non-Federal entity that receives a subaward from a pass-through entity to carry out part of a Federal program, but does not include an individual.
- **Contract:** a legal instrument by which a non-Federal entity purchases goods/services. The term contract does not include a legal document, when the substance of the transaction meets the definition of an award or subaward.
  - *A contract goes to a contractor, a subaward goes to a subgrantee.*
- **UEID:** The Unique Entity ID is the official identifier for doing business with the U.S. Government.



# FAQ

1. How does being a subrecipient of another state agency or component unit impact what is reported on the SEFA? Should subrecipient revenue be recorded as an Expendable Receipts?
  - ▷ Except for ARPA funds, the agency that is awarded the funds reports the expenditures.
2. How should grants with a COVID-related portion be reported on the Agency SEFA?
  - ▷ The Covid-related portion of funding must be reported separately on its own line.
3. Can grants with the same ALN be combined even if they have multiple programs?
  - ▷ Group grants by ALN, even if they have multiple programs **(except for #2 above)**.
4. What level of backup needs to be provided to Finance with our SEFA submission?
  - ▷ You only need to submit to Finance what is asked for in the Wdesk forms. You need not submit any other backup to Finance. However, you should retain documentation for audit/review purposes that supports your Wdesk submission.
5. Why do the significant changes in expenditures from prior year have to explained?
  - ▷ This helps determine the completeness and accuracy of the information provided.
  - ▷ Make sure you understand what the variances are and provide enough information to adequately explain the variance.



# SEFA and Status of Prior Year Findings

**DUE:**  
**August 11, 2023**



# Contacts

- ▷ **For questions about the SEFA and Schedule of Prior Year Audit Findings, including how to enter these in Wdesk:**
  - Rebekka Wilkinson, [wilkinsonr@utah.gov](mailto:wilkinsonr@utah.gov), 801-957-7715
  
- ▷ **For Workiva Wdesk access requests or trouble logging in:**
  - Kristina Saunders, [kbsaunders@Utah.gov](mailto:kbsaunders@Utah.gov)





Thank You