



DATE: July 9, 2012

TO: CFO's and Agency SEFA Contacts

FROM: Alan Skelton 

RE: Schedule of Expenditures of Federal Awards (SEFA) – Fiscal Year 2012

To comply with the provisions of the Single Audit Act, the State Accounting Office (SAO) prepares a federal reporting package as required by OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. As part of the federal reporting package, a SEFA report is compiled for each fiscal year by SAO based on data provided by agencies. In order to facilitate the effective and efficient compilation of the SEFA, agencies that receive and expend federal awards must use the Federal Expenditure web-based application on the Department of Audits and Accounts (DOAA) website to submit the data to be reported on the SEFA.

Agency management is responsible for the proper accounting and reporting of federal grants. Expenditures reported in the SEFA must be reported on the GAAP basis of accounting relevant to the organization's reporting fund and must reconcile to expenditures recorded in the organization's accounting records. More specifically the GAAP basis of accounting for expenditures of general fund organizations is the modified accrual basis and expenditures of proprietary fund organizations is the full accrual basis. Agencies should refer to the State of Georgia Accounting Policy Manual posted on the SAO website for information on fund types.

The Federal Expenditures website will be available for use starting July 5, 2012 for the FY2012 SEFA submission. Please click on the link below to access the site and start the process.
<https://www.audits.ga.gov/auth/login.aud>

The submission deadline is August 10, 2012. Please follow the attached instructions to submit your FY2012 Federal Expenditures. Contact Rotimi Omotoso at (404) 463-1079 or by email at romotoso@sao.ga.gov for all SEFA related questions.