

DATE: July 15, 2014

TO: CFO's and Agency SEFA Contacts

FROM: Kris Martins, Director – Statewide Accounting and Reporting

RE: Schedule of Expenditures of Federal Awards (SEFA) – Fiscal Year 2014

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 Expenditures of Federal Awards 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. In addition, if agencies make post-closing adjustments (PCAs) that affect federal fund sources, these adjustments must be included in the amounts reported in the SEFA application.

Each year, the Federal Government provides an updated list of CFDA (Catalog of Federal Domestic Assistant) numbers. As programs are discontinued, the CFDA numbers are archived. Attached is a list of archived programs for this year. If your organization submits expenditures under these CFDA numbers, documentation to show that the period of availability included this fiscal year will need to be submitted.

The Expenditures of Federal Awards website will be available for use starting July 16, 2014 for the FY2014 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 15, 2014**. Please follow the attached instructions to submit your FY2014 Federal Expenditures. Contact Bobbie Davis at (404) 463-1079 or by email at bdavis@sao.ga.gov for all SEFA related questions.