

DATE: July 1, 2022

TO: CFO's and Organization's SEFA Contacts

FROM: Kris Martins, Deputy State Accounting Officer - Financial Reporting *KM*

RE: Fiscal Year 2022 Schedule of Expenditures of Federal Awards (SEFA)
DUE AUGUST 19, 2022

The State prepares a Single Audit Report for the recently completed fiscal year. This report is required to comply with Federal provisions and is prepared in accordance with the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (commonly referred to as "Uniform Grant Guidance"). As part of the State of Georgia Single Audit report, a SEFA schedule is compiled by the State Accounting Office (SAO) based on data provided by all organizations included in the State of Georgia reporting entity.

In order to facilitate the effective and efficient compilation of the SEFA, all organizations must use the "Expenditures of Federal Awards" application located on the Department of Audits and Accounts (DOAA) website (<https://www.audits.ga.gov/auth/login.aud>)¹. Organizations submit all federal awards expended that are required to be reported on the SEFA schedule, including monetary and non-monetary amounts, via this application. Additionally, organizations that do not expend federal awards must still use the DOAA application to indicate that there is no data. ***Note: the federal government is now requiring the use of a Unique Entity Identifier (UEI)², instead of the DUNS number assigned by Dun and Bradstreet (D&B) for reporting. Therefore, the UEI number will now be collected in the DOAA application. The SEFA webportal application is anticipated to be available for use starting July 18, 2022, with a submission deadline of August 19, 2022.***

Each organization's management is responsible for the proper accounting and accurate reporting of federal awards. 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 for expenditures of proprietary fund organizations is the full accrual basis. Organizations should refer to the SEFA policy on the SAO website at <https://sao.georgia.gov/policies-and-procedures/business-process-policies> for additional information. Furthermore, if organizations make post-closing adjustments (PCAs) that affect federal fund sources, these adjustments must be reflected in the amounts reported in the SEFA application. **Also, for federal awards provided to or received from organizations within the state reporting entity there must be communication to ensure all items are reported consistently by both organizations³.**

For additional information, please refer to the SEFA detailed Auditees' Instructions, which includes an Entity User's Guide, at: <https://sao.georgia.gov/statewide-reporting/federal-compliance-reporting#toc-single-audit-report-schedule-of-expenditures-of-federal-awards-sefa-resources>. For SEFA related questions, contact: compliance@sao.ga.gov, and for technical questions relating to the DOAA SEFA webportal application contact: webmaster@audits.ga.gov.

¹ Login and Account Creation Instructions are on SAO's website at: <https://www.audits2.ga.gov/resources/orgs/state-agencies/?rpage=submissions>.

² A new UEI is generated in the System for Award Management (SAM.gov) and SAO recommends referring to the applicable section of the SAM.gov website (<https://sam.gov/content/home>) for additional information.

³ The SEFA Reconciliation year-end form contains a required tab to be completed related to reconciliation between organizations within the state reporting entity. For additional information, refer to SAO's website relating to year-end forms: <http://sao.georgia.gov/year-end-forms>.