STATE ACCOUNTING OFFICE

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MEMORANDUM

TO: CFO's

CC: Organization's Schedule of Expenditures of Federal Awards (SEFA) and Audit Findings Contacts

FROM: Rachael Krizanek, Chief Compliance Officer

RE: Fiscal Year 2026 Single Audit Report Schedules:
Schedule of Expenditures of Federal Awards (SEFA) - DUE AUGUST 17th
Prior Year Findings Schedule - DUE AUGUST 17th
Current Year Action Plans (CAPs) - due upon receipt of final audit finding

DATE: July 9, 2026

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 Schedule of Expenditures of Federal (SEFA) schedule, a Schedule of Prior Year Findings status and a Schedule of Corrective Action Plans (CAPs) are compiled by the State Accounting Office (SAO) based on data provided by all organizations in the State of Georgia reporting entity.

In order to facilitate the effective and efficient compilation of the Single Audit schedules, all organizations must use the "Expenditures of Federal Awards" and the "Findings Collection System" applications located on the Department of Audits and Accounts (DOAA) website (https://www.audits.ga.gov/auth/login.aud)[1]. **The DOAA webportal applications are anticipated to be available for use starting July 15, 2026, with a submission deadline of August 17, 2026.**

SEFA Schedule

Organizations submit all federal awards expended that are required to be reported on the SEFA schedule, including monetary and non-monetary amounts, via the "Expenditures of Federal Awards" application. **Additionally, organizations that do not expend federal awards must still use the DOAA application to indicate that there is no data**.

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

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 Generally Accepted Accounting Principles (GAAP) basis of accounting relevant to the organization's reporting fund and must reconcile to expenditures recorded in the organization's accounting records[2]. 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. **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 organizations[2].**

Findings Schedules

Organizations must submit the status of the prior year findings and CAPs in the "Findings Collection System" application. *Note: there is no action required if the organization will not have finding(s) reported in the Single Audit.*

Each organization's management is responsible for the accurate reporting of the Prior Year Findings status. Specifically, the statuses reported should reflect actual procedures that have been implemented since the last Single Audit report. Additionally, the status of prior year(s) findings differs from the CAPs relating to current year findings.

Organization's management is also responsible for reporting realistic CAPs and estimated completion dates. The submission deadline for the CAPs will be determined once the organization has received the final current year audit finding.

For additional information relating to the SEFA and Findings schedules, refer to the respective detailed Instructions, which includes a SEFA Entity User's Guide, at: https://sao.georgia.gov/swar/federal-compliance-reporting#toc-single-audit-report-findings-schedule-of-expenditures-of-federal-awards-sefa-resources.

For questions relating to the SEFA and Findings responses contact: compliance@sao.ga.gov, and for technical questions relating to the DOAA webportal application contact DOAA via "Contact Us": https://www.audits2.ga.gov/contact-us/

[2] 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.