Single Audit
Single Audit – What is it?

Statewide report containing:

• Status of Prior Audit Findings
• Current Year Findings
• Corrective Action Plan for Current Year Findings
• Schedule of Expenditures of Federal Awards (SEFA)

Data comes from a variety of sources each organization completes via:

• Findings Collection System webportal
• Expenditures of Federal Awards webportal
Data provided by State Organizations (Agencies, Authorities, Universities, Colleges, etc.)
Single Audit is required to be issued 60 days after the CAFR and for Federal Compliance with:

- Single Audit Act Amendments of 1996
- Uniform Grant Guidance (2 CFR 200)
The State of Georgia is required to prepare various Federal reports, and the State Accounting Office is responsible to facilitate completion of these reports. These responsibilities include the preparation of the Single Audit Report (which contains the Schedule of Expenditures of Federal Awards (SEFA), along with responses and corrective action plans for audit findings) and oversight and management of the Statewide Cost Allocation Plan (SWCAP).

- Single Audit Report
- Single Audit Report – Audit Finding Resources
- Single Audit Report – Schedule of Expenditures of Federal Awards (SEFA) Resources
- Statewide Cost Allocation Plans (SWCAP)
- Other Federal Compliance Reporting

https://sao.georgia.gov/federal-compliance-reporting#sar-sefa
SEFA – Where is Guidance?

SAO’s website:

- Memos
- Instructions

https://sao.georgia.gov/federal-compliance-reporting#sar-sefa
SEFA – Where is Guidance?

SAO’s website:

Business Process Policies

The Business Process Policies and Procedures contains Georgia specific guidance to assist users with managing various accounting operational processes such as budget, cash, disbursements, payroll, and receivables, etc.

Federal Reporting

Schedule of Expenditures of Federal Awards (SEFA)

https://sao.georgia.gov/business-process-policies#fr
Welcome
This will be the official U.S. government website for people who make, receive, and manage federal awards.

What Can I Do Here?
Federal Assistance

Assistance Listings (CFDA)
This website has officially replaced CFDA.gov.

https://beta.sam.gov/
SEFA – Where is Guidance?

Federal Code: 2 CFR 200

http://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl
2 CFR §200.38  Federal award.

(definition)

(a)(1) The **Federal financial assistance** that a non-Federal entity receives directly from a Federal awarding agency or indirectly from a pass-through entity, as described in §200.101 Applicability; or.........

(d) See also definitions of Federal financial assistance, grant agreement, and cooperative agreement.
2 CFR §200.330 - Subrecipient and contractor determinations:

....... a pass-through entity must make case-by-case determinations whether each agreement it makes for the disbursement of Federal program funds casts the party receiving the funds in the role of a subrecipient or a contractor. ......

(a) **Subrecipients.** A subaward is for the purpose of carrying out a portion of a Federal award and creates a Federal assistance relationship with the subrecipient......

(b) **Contractors.** A contract is for the purpose of obtaining goods and services for the non-Federal entity's own use and creates a procurement relationship with the contractor......
2 CFR §200.502 - Basis for determining Federal awards expended, as follows:

(a) ....... Generally, the activity pertains to events that require the non-Federal entity to comply with Federal statutes, regulations, and the terms and conditions of Federal awards, such as: expenditure/expense transactions associated with awards including grants, cost-reimbursement contracts under the FAR........cooperative agreements........the disbursement of funds to subrecipients; the use of loan proceeds under loan and loan guarantee programs; ..........the receipt of surplus property; the receipt or use of program income; the distribution or use of food commodities.....
2 CFR §200.63   Loan.

Loan means a Federal loan or loan guarantee received or administered by a non-Federal entity, except as used in the definition of §200.80 Program income.

(a) The term “direct loan” means a disbursement of funds by the Federal Government to a non-Federal borrower under a contract that requires the repayment of such funds with or without interest..........

(b) The term “direct loan obligation” means a binding agreement by a Federal awarding agency to make a direct loan when specified conditions are fulfilled by the borrower........
2 CFR §200. §502 - Basis for determining Federal awards expended, as follows:

(b) Loan and loan guarantees (loans). Since the Federal Government is at risk for loans until the debt is repaid, the following guidelines must be used to calculate the value of Federal awards expended under loan programs:

(1) Value of new loans made or received during the audit period; plus
(2) Beginning of the audit period balance of loans from previous years for which the Federal Government imposes continuing compliance requirements; plus
(3) Any interest subsidy, cash, or administrative cost allowance received.
2 CFR §200. §502 - Basis for determining Federal awards expended, as follows:

(c) Loan and loan guarantees (loans) at an Institute of Higher Education (IHEs). When loans are made to students of an IHE but the IHE does not make the loans, then only the value of loans made during the audit period must be considered Federal awards expended in that audit period. The balance of loans for previous audit periods is not included as Federal awards expended because the lender accounts for the prior balances.

Currently only: CFDA 84.268 – Federal Direct Student Loans
How Do I Enter my Prior Year Findings Status?

User Account Updates: Review contact information routinely. Click on the “Who Has Access” icon to review accounts associated with the organization. Organizations should submit a request to compliance@sao.ga.gov to remove contacts that no longer need access to the webportal application.
Findings Application Log-in Screen

Remember to follow Guidance on SAO’s website: https://sao.georgia.gov/federal-compliance-reporting
Findings Collection System

Once logged into the Findings webportal application, there is a box showing a summary of Prior Audit Findings, under the organization name:

- If there are Prior Year(s) Audit Findings under Needing Response, click on the number.
- Once the number is selected, a list of findings by Finding number will appear.
- Click on a Finding number to enter a response, and a new screen will open.
- Refer to blue circles 🔄 for more information on each required field.
- Select a status category for each finding.
- Enter response comments, as applicable, for each finding.
- Enter requested contact information for the official responsible for the status of the prior year(s) finding.
- Once the response form has been completed, click Submit.
Welcome to the Findings Collection System

Prior Audit Findings include all findings with a prior year status of Not Evaluated, Unresolved, or Partially Resolved.

Current Year Findings include all findings that will be reported in the current audit’s Schedule of Findings and Questioned Cost and all management letter observations that will be reported in the Schedule of Observations.

Click on the total number in the “Needing Response” column to see the list of findings.

<table>
<thead>
<tr>
<th>Statewide</th>
<th>Needing Response</th>
<th>Submitted to SAO</th>
<th>Submitted to DOAA</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Prior Audit Findings</td>
<td>0</td>
<td>0</td>
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<td>4</td>
</tr>
<tr>
<td>Current Year Findings</td>
<td>1</td>
<td>0</td>
<td>0</td>
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</tr>
</tbody>
</table>
## Findings Collection System

**Prior Audit Findings**

<table>
<thead>
<tr>
<th>Organization</th>
<th>Finding #</th>
<th>Sar Ref #</th>
<th>Title</th>
<th>Contact</th>
<th>Work Flow Status</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>FS-SW-16-01</td>
<td>2016-001</td>
<td>Improve Financial Reporting and Communication with A...</td>
<td>Finalized</td>
<td></td>
</tr>
<tr>
<td></td>
<td>FS-SW-16-02</td>
<td>2016-002</td>
<td>Strengthen Federal Award Expenditure Reporting Controls</td>
<td>Finalized</td>
<td></td>
</tr>
<tr>
<td></td>
<td>FS-SW-17-01</td>
<td>2017-001</td>
<td>Continue to Improve Financial Statement Preparation</td>
<td>Finalized</td>
<td></td>
</tr>
<tr>
<td></td>
<td>FS-SW-17-02</td>
<td>2017-002</td>
<td>Strengthen Federal Award Expenditure Reporting Controls</td>
<td>Finalized</td>
<td></td>
</tr>
</tbody>
</table>

**Instructions:** Click on the symbol to begin working on a response or the symbol to edit a response. A copy of the finding can be viewed by clicking on the Finding #. Please review the guidelines provided at the top of this page when preparing a response.
Only select one of the following status categories for each finding.

- Previously Reported Corrective Action Implemented - Finding Closed;
- Significantly Differing Corrective Action Implemented - Finding Closed;
- Partially Resolved;
- Unresolved; or
- Further Action Not Warranted - Finding Closed.

The status reported should reflect **actual procedures** that have been implemented since the last Single Audit report.

A status of prior year finding will need to be provided for all findings not reported as fully corrected in the previous year. Therefore, findings could remain open for many years.

Refer to guidance (2CFR200 and SAO Findings Instructions) for more information regarding these categories and required comments.
Enter applicable comments as identified in the following tables. However, remember that the required *comments will be published in public documents* (the financial report under each Auditee and the Single Audit Report of the State of Georgia).

Therefore, please take great care in preparing this information, and do not include the following in comments:

- **No Excuses** – Excuses of reasons why the finding occurred should not be included, except as it is necessary to facilitate an adequate explanation of status of prior year finding.
- **No Individual Names** – Individuals should be referenced by title, only if necessary, and the name of any individual should not be included in the response.
- **No Specific Listing of Information Generally Considered Confidential** – Any specific identifying information such as social security numbers, taxpayer identification numbers, case numbers, etc., should not be included within the response. This information is generally considered confidential and should not be published.
## Applicable Comments

<table>
<thead>
<tr>
<th>Status Category:</th>
<th>Criteria for Status Category:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Previously Reported Corrective Action Implemented - Finding Closed</td>
<td>The finding is <strong>fully corrected</strong>. The corrective action that was previously reported was implemented as designed.</td>
</tr>
<tr>
<td><strong>Required Comments:</strong></td>
<td>No additional comments are necessary for this category.</td>
</tr>
<tr>
<td>Significantly Differing Corrective Action Implemented - Finding Closed</td>
<td>The finding is <strong>fully corrected</strong>. The corrective action, however, that was implemented was significantly different than the corrective action originally planned and reported.</td>
</tr>
<tr>
<td><strong>Required Comments:</strong></td>
<td>Describe the corrective action taken and provide an explanation as to why the corrective action taken differed from what was originally planned and reported in the corrective action plan.</td>
</tr>
<tr>
<td>Status Category:</td>
<td>Criteria for Status Category:</td>
</tr>
<tr>
<td>-----------------</td>
<td>-----------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Partially Resolved</td>
<td>The finding is only partially corrected. The planned corrective action that was implemented only partially corrected the deficiency and certain aspects of the problem remain; or only partial corrective action was taken during the fiscal year to correct the stated deficiency.</td>
</tr>
<tr>
<td></td>
<td>Required Comments: Describe the partial corrective action taken. Provide comments pertinent to the reasons for the finding’s recurrence and detailed action taken or planned to correct the deficiencies. If applicable, state that the previously implemented corrective action only partially resolved the deficiency and describe how and why any additional corrective action that is planned should be successful in correcting the remaining deficiencies.</td>
</tr>
<tr>
<td>Unresolved</td>
<td>The finding is not corrected. The planned corrective action was implemented but did not correct the deficiency and the stated condition remains; or no corrective action was taken to correct the problem.</td>
</tr>
<tr>
<td></td>
<td>Required Comments: Provide comments pertinent to the reasons for the finding’s recurrence and detailed action taken or planned to correct the deficiencies. If applicable, state why the previously implemented corrective action failed to resolve the deficiency and describe how and why the new corrective action that is planned should be successful in correcting the problem.</td>
</tr>
</tbody>
</table>
### Applicable Comments

<table>
<thead>
<tr>
<th>Status Category:</th>
<th>Criteria for Status Category:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Further Action Not Warranted - Finding Closed</td>
<td>The finding is <strong>no longer valid or does not warrant further action</strong>. A finding not warranting further action for a Federal Award finding is one where each of the following three situations has occurred:</td>
</tr>
<tr>
<td></td>
<td>(1) Two years have passed since the audit report containing the finding was submitted to the Federal clearinghouse;</td>
</tr>
<tr>
<td></td>
<td>(2) The Federal agency or pass-through organization is not currently following up on the finding; and</td>
</tr>
<tr>
<td></td>
<td>(3) A management decision by the Federal agency was not issued.</td>
</tr>
</tbody>
</table>

**Required Comments:**
Describe the reasons that the finding does not warrant further action. Refer to the situations above for the conditions that **must** occur prior to this situation being selected.
How Do I Enter my Corrective Action Plans?
Remember to follow Guidance on SAO’s website:
https://sao.georgia.gov/federal-compliance-reporting
Once logged into the Findings webportal application, there is a box showing a summary of Current Year Findings, under the organization name:

- Click on the “pencil” next to the Current Year Finding, and a new screen will open.
- Refer to blue circles 🔄 for more information on each required field.
- Select whether the organization concurs with the current year finding or not.
- Enter views of responsible officials for each current year finding.
- Enter the corrective action plan for each current year finding.
- Enter estimated completion date for the corrective action plan of the current year finding.
- Enter requested contact information for the official responsible for the corrective action relating to the current year finding.
- Once the response form has been completed, click Submit.
## Findings Collection System

### Welcome to the Findings Collection System

**Prior Audit Findings** include all findings with a prior year status of Not Evaluated, Unresolved, or Partially Resolved.

**Current Year Findings** include all findings that will be reported in the current audit’s Schedule of Findings and Questioned Cost and all management letter observations that will be reported in the Schedule of Observations.

Click on the total number in the “Needling Response” column to see the list of findings.

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<td>0</td>
<td>4</td>
</tr>
<tr>
<td>Current Year Findings</td>
<td>1</td>
<td>0</td>
<td>0</td>
<td>3</td>
</tr>
<tr>
<td>Organization</td>
<td>Finding #</td>
<td>Title</td>
<td>Contact</td>
<td>Status</td>
</tr>
<tr>
<td>--------------</td>
<td>-----------</td>
<td>-------</td>
<td>---------</td>
<td>--------------</td>
</tr>
<tr>
<td></td>
<td>ML-SW-18-01</td>
<td>Calculation and Disclosure of the Actuarially Determined Liability</td>
<td>NEED RESPONSE</td>
<td></td>
</tr>
</tbody>
</table>
Select whether the organizations agrees with the finding or does not agree with the finding:

- **“We concur with the finding”** – select this option if the organization agrees with the current year audit finding, conclusions and recommendations.

- **“We do not concur with the finding”** – select this option if the organization does not agree with the current year audit finding, conclusions and recommendations. Additionally, specific information should be provided in the “Views of Responsible Officials” to support why the organization does not agree with the current year audit finding, conclusions and recommendations.

Note: the Auditors may also include “Auditor’s Concluding Remarks” to provide additional information regarding the finding or countering the organization’s views of responsible officials.
Views of Responsible Officials

Generally, comments would only be entered into this section if the organization does not concur with the current year audit finding, conclusions and recommendations.

Comments included in this section will be published in public document. Therefore, please take great care in preparing this information, and do not include the following in comments:

- **No Excuses** – Excuses of reasons why the finding occurred should not be included, except as it is necessary to facilitate an adequate explanation of planned corrective action.

- **No Individual Names** – Individuals should be referenced by title, only if necessary, and the name of any individual should not be included in the response.

- **No Specific Listing of Information Generally Considered Confidential** – Any specific identifying information such as social security numbers, taxpayer identification numbers, case numbers, etc., should not be included within the response. This information is generally considered confidential and should not be published.
Corrective Action Plan

• The corrective action plan should **clearly state relevant comments on the detailed action taken, or planned to be taken**, to correct the deficiencies identified in the audit finding. If the organization determines that corrective action is not necessary, then information must be provided to support why corrective action is not necessary.

• Additionally, enter the **projected date of completion** of major tasks for the planned corrective actions.

• Corrective action plans will be published in public document. Therefore, please take great care in preparing this information, and remember previous guidance of items not to include in the corrective action plan.
Findings Entry Troubleshooting
# Findings – Troubleshooting

<table>
<thead>
<tr>
<th>Potential Problem</th>
<th>Possible Resolutions</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Who to ask general questions:</strong></td>
<td>contact: <a href="mailto:compliance@sao.ga.gov">compliance@sao.ga.gov</a></td>
</tr>
<tr>
<td>- Which status to use</td>
<td></td>
</tr>
<tr>
<td>- Are comments required</td>
<td></td>
</tr>
<tr>
<td>- Wording questions</td>
<td></td>
</tr>
<tr>
<td><strong>Who to ask content questions about the audit finding</strong></td>
<td>contact: Auditor</td>
</tr>
<tr>
<td><strong>Who to ask technical questions</strong></td>
<td>contact: <a href="mailto:webmaster@audits.ga.gov">webmaster@audits.ga.gov</a></td>
</tr>
</tbody>
</table>
How Do I Enter my SEFA Data?
SEFA Application Log-in Screen

Department of Audits and Accounts Portal

Below are the applications you currently have access to. Click the tile to enter the system.

To request access to an application click the tile below. Once you have access it will appear in the area above.
• **Home** – This tab brings you back to the home page of the SEFA application.

• **Browse Expenditures** – This tab brings you to the page where you can view and/or edit the list of expenditure records and the status process.

• **Request Organization** – This tab brings you to the page where you can add, view and/or edit a Standard Organization Name and see its approval status.

• **Help** – This tab redirects you to the Department of Audits and Accounts (DOAA) Other Resources page to find the SEFA submission instructions and videos, reporting requirements, and frequently asked questions (FAQ).

• **Exit** – This tab brings you out of the SEFA application.
The home page displays the Menu Bar(1), Entity Name(2), Submission Year(3), Quick Links(4) and the Current Status(5) of the expenditures submission process.

- Step 1: Upload/Add Expenditure
- Step 2: Review Expenditures
- Step 3: DUNS and EIN Verification
- Step 4: Confirm Expenditures or Confirm No Data
- Step 5: Confirm Expenditures Adjustments

Your current Status is: SAO_FINALIZATION
The status is also very important. The system has certain rules based on the status that will determine who to contact in the event there is a question about the information. Please see the status categories listed below:

- **Not Started** – The organization has not uploaded, added or copied over any expenditures.
- **Started** – The organization has uploaded, added or copied over the previous year’s expenditures for the current year.
- **Submitted to SAO** – The organization has submitted valid expenditures to SAO for review.
- **SAO Reviewed** – SAO has or is performing a review prior to submitting to DOAA.
- **Submitted to DOAA** – The expenditures have been submitted by SAO to DOAA for audit review.
Additional Submission Status categories:

- **DOAA Review** – A DOAA auditor has submitted expenditures for a supervisor to review.
- **Review Completed** – The DOAA reviewer has completed their review.
- **Entity Confirmation** – If adjustments were made to the submitted expenditures by the DOAA auditor, they will need to be reviewed by the organization to either “Accept or Deny”.
- **SAO Finalization** – The expenditures have been sent to SAO and no further action is required.
- **Completed** – SAO has locked the records from any further editing which signals the end of the review process.
SEFA – Upload/Add Expenditures

Step 1: Upload/Add Expenditures

- Step 1: Upload/Add Expenditure
- Step 2: Review Expenditures
- Step 3: DUNS and EIN Verification
- Step 4: Confirm Expenditures or Confirm No Data
- Step 5: Confirm Expenditures Adjustments

Your current Status is: **SAO_FINALIZATION**
Step 1: Upload/Add Expenditures

This quick link will direct you to three different options in which to add expenditures.

a) Upload expenditures from a CSV (Comma delimited) file.
b) Manually add expenditures.
c) Copy over expenditures from the previous year to the current year.
Step 1a: Upload Expenditure

To upload a CSV file, click the Choose File button, click the Open button to select the desire file name, and then click the File Upload button to upload the CSV file.

Remember to follow the file layout requirements exactly (layout specifications are located on SAO’s website)
Step 1c: Copied Over Expenditures

The copied expenditures will display (on a new page) invalid expenditure record(s) marked with a red flag and a zero ($0) for the Monetary and Non-Monetary Amounts. The copied expenditures will need to be edited or deleted. Select the “Pencil” to edit the copied expenditures and delete the ones not needed. Click the Delete All button to delete the copied expenditures and start over.

An invalid record error message explains what needs updating.
### Step 1c: Copied Over Expenditures

<table>
<thead>
<tr>
<th>CFDA</th>
<th>Federal Program</th>
<th>Direct Grant</th>
<th>Loan Activity</th>
<th>State Organization</th>
<th>Research</th>
<th>Public Funds</th>
<th>Passsthrough Funds</th>
<th>Monetary Amount</th>
<th>Non Monetary Amount</th>
<th>Previous Year Amt</th>
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</tr>
<tr>
<td>12.800</td>
<td>Air Force Defense Rese...</td>
<td>No</td>
<td>No</td>
<td>Yes</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>0</td>
<td>0</td>
<td>$</td>
</tr>
</tbody>
</table>

Grand Total: $0.00 $0.00
Step 1b: Manually Add Expenditure

To manually add an expenditure, click the Add an Expenditure button.

You will be taken to the Create Expenditure page.
On the Create Expenditure page, complete all the required fields (*) and select the “Yes or No” radio button answer option.

Additionally, certain fields are required to be selected from dropdown lists.
SEFA – Add Expenditure Screen

There is additional guidance provided in the blue help circle.
To enter the CFDA begin entry and select from drop-down list that populates. Once selected this will also populate Program Name. (CFDA drop-down list includes the latest CFDA numbers from the Assistance Listing contained on the Federal website.)

Only authorized CFDA numbers are contained in the System. To request an addition or amendment to CFDA information in the System, email: compliance@sao.ga.gov.
If CFDA is unknown, use Federal Agency code and extension ending with .OFA (example 12.OFA for Department of Defense). Also, Program Description and Additional Award Identification must also be entered.

**Program Description** – a description of the award recognizable by the Federal awarding agency or pass-through entity should be entered. Please verify these are unique for each federal award and they do not contain any protected personal or business identifiable information.

**Additional Award Identification** – other data used to identify the award which is not a CFDA number (e.g., program year, contract number, state issued numbers, etc.). Please verify these are unique for each federal award and they do not contain any protected personal or business identifiable information.
Question 1 - If the federal award was received directly from a Federal Agency, answer this question “Yes”. Otherwise, the answer is “No”, if the federal award was received from a non-Federal Agency (this includes another State Organization, a Not-for-Profit, etc). If the answer is “No”, then question 2 also must be completed.

If received as a pass-through make sure ALL information (CFDA number, R&D answer, etc.) agrees to organization who initially received the money or verify there is a justified reason for the difference in designation. Amounts must agree as well.
**Question 2** - If received from another organization within the State of Georgia Reporting Entity, then answer this question “Yes”, and select applicable Georgia State Reporting Organization from the dropdown list.

The SEFA webportal application contains Georgia State Reporting Organizations but does not separately identify attached Agencies. For a listing of attached Agencies, and their related parent organization, refer to: https://sao.georgia.gov/federal-compliance-reporting#sar-sefa.
Question 2 - If **not** received from another organization within the State of Georgia Reporting Entity, then answer this question “**No**”, and complete the three additional fields.
• **Identifying Number** – This number must be unique to each expenditure, should be assigned by the pass-through entity, and could be a contract number, etc. This number should not be a CFDA number, purchase order number, EIN number, or date. Please verify these do not contain any protected personal or business identifiable information.

• **Organization FEI** – Select an assigned SAO number from the dropdown list.

• **Organization Name** – Begin entry and select a standard organization name from the dropdown list, or alternatively, the Organization Name will populate once a valid Organization FEI is selected.
Question 2 – If a standard Organization Name and Organization FEI number are not present in the dropdown lists when creating (or editing) an expenditure, type in an Organization Name and Organization FEI. Then select create (or update) at the bottom of the Edit Expenditure page. An error message (red flag) will display for that expenditure row. Select the “pencil” to edit that expenditure again, and there will now be a prompt to request this information be added to the system.

For an external listing, refer to: https://sao.georgia.gov/federal-compliance-reporting#sar-sefa.
Enter the Monetary and/or Nonmonetary Expenditures Amounts.

Note: amounts must be reported on a GAAP basis.
So what is non-monetary?
- SNAP (food stamp program)
- School lunch food (commodities)
- Donation of Federal Surplus property
- Vaccines
- Etc.

Generally organizations will only have monetary.
Research and Development (R&D)

**Question 3** – If the federal award is considered a Research and Development grant, answer this question “Yes”, otherwise answer this question “No”. For guidance, refer to any grant related documentation.
State/Other Funds

**Question 4** – If expenditures included state and/or other Funds, answer this question “Yes”, otherwise answer this question “No”.

4. Do these expenditures include state and/or other Funds?  
   [ ] Yes  [ ] No
**Question 5A** – If your organization provides amounts to subrecipients outside of the State Reporting Entity, answer this question **“Yes”**. If the answer is **“Yes”**, enter Passthrough Amount. Otherwise, answer this question **“No”**.
**Question 5B** – If your organization does not provide amounts to organizations inside of the State Reporting Entity, answer this question **“No”**. Otherwise, if your organization provides amounts to organizations inside of the State Reporting Entity, answer this question **“Yes”**. If the answer is **“Yes”** the user is required to select the “Create” button to create the expenditure.

If passed-through make sure ALL information (CFDA number, R&D answer, etc.) agrees to organization the money was provided to or verify there is a justified reason for the difference in designation. Amounts must also agree, as all amounts are reported on a GAAP basis timing differences of amounts reported can not occur.
Question 5B (continued) – Next edit the expenditure and enter the Entity Name and Passthrough Amount. If done manually, select from a dropdown list of given Georgia State Reporting Organizations and enter the Passthrough Amount. Additional rows must be added, to allow for entry of different organizations within the State Reporting Entity, by selecting +. Alternatively, this pass-through data can be entered via upload.
Question 5B (continued) – In order to upload the pass-through information (instead of manually entering the data), go to the “Edit Expenditures” page and click the “Export” button on the bottom-right to download the expenditures that have Within State Passthrough activity marked “Yes” (from Question 5B).
**SEFA – Pass-through Upload**

**Question 5B (continued)** – Open the .csv file downloaded from the System and save to an appropriate location. Enter the organization’s code in the “Instate Entity Code” column and enter Instate Passthrough Amount in the “Instate Amount” column in the respective row applying to that Program Code (CFDA). If an expenditure has multiple pass-through organizations, create a copy of the expenditure row and insert the necessary organization codes and Instate Passthrough Amounts. Be sure to save the file (keeping the .csv extension). **Do not** change the “Expenditure ID” as this is needed for the upload of information.

<table>
<thead>
<tr>
<th>Expenditure</th>
<th>Program Code</th>
<th>Program Name</th>
<th>Direct Grant</th>
<th>State Organization</th>
<th>Organization Identifying Number</th>
<th>Research</th>
<th>Monetary Amount</th>
<th>Non Monetary Amount</th>
<th>Instate Passthrough (Question 5B)</th>
<th>InState Entity Code</th>
<th>InState Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>2682339843</td>
<td>81,048</td>
<td>Career</td>
<td>Yes</td>
<td>No</td>
<td>No</td>
<td>37,655,430.16</td>
<td>0</td>
<td>Yes</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2682339841</td>
<td>81,048</td>
<td>English</td>
<td>Yes</td>
<td>No</td>
<td>No</td>
<td>15,202,143.84</td>
<td>0</td>
<td>Yes</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2682339845</td>
<td>81,048</td>
<td>Special Ed</td>
<td>Yes</td>
<td>No</td>
<td>No</td>
<td>432,964.45</td>
<td>0</td>
<td>Yes</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2682339846</td>
<td>81,048</td>
<td>School Br</td>
<td>Yes</td>
<td>No</td>
<td>No</td>
<td>191,896,716.75</td>
<td>0</td>
<td>Yes</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2682339847</td>
<td>81,048</td>
<td>Special Ed</td>
<td>Yes</td>
<td>No</td>
<td>No</td>
<td>345,509,193.46</td>
<td>0</td>
<td>Yes</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2682339849</td>
<td>81,048</td>
<td>National S</td>
<td>Yes</td>
<td>No</td>
<td>No</td>
<td>522,582,652.96</td>
<td>49,566,173.27</td>
<td>Yes</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Organization codes can be obtained at: [https://sao.georgia.gov/federal-compliance-reporting#sar-sefa](https://sao.georgia.gov/federal-compliance-reporting#sar-sefa)
Question 5B (continued) – Click the “Upload Instate Passthrough” button on the “Browse Expenditure” page.

Select “Browse” to locate the file that was edited/saved and then select “File Upload” to upload the information. The SEFA webportal System will process the file and insert the passthrough organization(s) and expenditure amount(s).
Question 5B (continued) – Click the “Pencil” icon to edit the pass-through entities and amounts displayed under Question 5B. The “Add”, “Edit Pencil”, and “Remove” buttons allow the record to be added, edited, or removed. The “Delete All” button will remove all records. If pass-through records for all expenditures need to be removed, there is also an option to click the “Delete Instate Passthrough” button on the “Browse Expenditures” page.
**Question 6** – For any CFDA’s with loan activity, click “**Yes**”, and additional loan related boxes appear which need to be completed. Otherwise, for CFDA’s with no loan activity, select “**No**”.

A. Is there any Loan Activity relating to an Institution of Higher Education (IHE)?

- Prior Year Outstanding Loan Balance
- Beginning Balance
- New Loans Made During The Year
- Value of any Interest Subsidy, Cash or Administrative Cost Allowance
- Loans Repaid During The Year
- Federal Awards Expended
- Outstanding Loan Balance

Explanation:
**Question 6A** – For any CFDA’s with loan activity relating to Institutions of Higher Education (IHEs), click **“Yes”**, which will enable box 6B to appear. Otherwise select **“No”**.

*(note: loan CFDAs at the University or College would always select yes)*
**Question 6B** – If the IHE does not make loans to Students, click “No”. Next only complete boxes that are not shaded, complete the box relating to “New Loans Made During the Year”(e) and if applicable, “Value of and Interest Subsidy, Cash or Administrative Cost Allowance”(f).
Question 6B – If the IHE does make loans to Students, click “Yes”. Next complete all boxes that are not shaded. Remember definition 2CFR502(b), as to elements that are included in calculating the expenditure amount.

Enter Beginning Balance for loans that have continuing compliance requirements.
Nothing for loans should be recorded in the Non-Monetary Amt, and the System was updated to no longer allow for entry in that field.

For loan CFDAs with 6B marked as “No”, the sum of the amounts in (e) and (f) would then be recorded in the Monetary Amt.

For loan CFDAs with 6B marked as “Yes”, the sum of the amounts in (d), (e) and (f) would then also be recorded in the Monetary Amt.

Note: (g) “Loans Repaid During the Year” needs to be completed in order to calculate the outstanding loan balance but does not impact the Monetary Amt entered.
This quick link takes you to the **Browse Expenditures** page where you can view the list of expenditures and the **Current Status** of the submission process.

**Step 1: Upload/Add Expenditure**

**Step 2: Review Expenditures**

**Step 3: DUNS and EIN Verification**

**Step 4: Confirm Expenditures or Confirm No Data**

**Step 5: Confirm Expenditures Adjustments**

Your current Status is: **SAO_FINALIZATION**
The View Expenditure icon (the eye) allows for viewing the record details of the expenditures that have been submitted, are being reviewed or have been processed.

The Expenditure History icon (centered “H”) allows for viewing the history of the actions taken and the edits made to the expenditure record.
An expenditure record is either valid or invalid. Before the expenditures can be submitted, all records must be valid. It is important to note the status of each record. The following describes the record icons and their actions:

- The red flag icon means the record is invalid and needs to be edited.
- The yellow pencil icon allows you to edit a record.
- The green flag icon means the record is valid.
- The red “x” icon allows you to delete a record.
Remember, in order to submit to the SAO, all invalid expenditure records must be corrected. When the records are valid and all the expenditures have been correctly recorded, then click the Submit to SAO button to submit the expenditures to SAO for review.
This quick link opens the page to review and verify the DUNS 9-digit id number and the IRS business employer 9-digit id number. Also, the De Minimis question must be answered in this section.

Step 1: Upload/Add Expenditure
Step 2: Review Expenditures
Step 3: DUNS and EIN Verification
Step 4: Confirm Expenditures or Confirm No Data
Step 5: Confirm Expenditures Adjustments

Your current Status is: SAO_FINALIZATION
Review and verify:

- DUNS number (9-digit unique, identifier number issued by Dun & Bradstreet)
- EIN (9-digit Federal Tax Identification Number issued by the IRS)
De Minimis Rule – there is specific criteria detailed in 2 CFR 200.414 Indirect (F&A) costs, which details that the 10% de minimis cost rate (for indirect costs) can only be used if the organization has never received a negotiated indirect cost rate. Therefore, most organizations will not be eligible to use the de minimis rule relating to federal indirect costs, and should therefore answer “No”. However, if the organization is eligible and does use the de minimis rule for indirect costs, then select “Yes”.

De Minimis Question
This quick link opens the Entity Confirmation page to review the expenditures data that needs to be confirmed or to confirm no data.

- **Step 1: Upload/Add Expenditure**
- **Step 2: Review Expenditures**
- **Step 3: DUNS and EIN Verification**
- **Step 4: Confirm Expenditures or Confirm No Data**
- **Step 5: Confirm Expenditures Adjustments**

Your current Status is: **SAO_FINALIZATION**
The data for the “Current Year” and the “Prior Year” are both displayed.

Once carefully reviewed, click the Confirm button.

<table>
<thead>
<tr>
<th></th>
<th>Current Year (2017)</th>
<th>Prior Year (2016)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Count</td>
<td>Amount</td>
</tr>
<tr>
<td>Monetary</td>
<td>7</td>
<td>$3,417,802.40</td>
</tr>
<tr>
<td>Non Monetary</td>
<td>0</td>
<td>$0.00</td>
</tr>
<tr>
<td>Pass through</td>
<td>0</td>
<td>$0.00</td>
</tr>
<tr>
<td>Outstanding Loan</td>
<td>0</td>
<td>$0.00</td>
</tr>
<tr>
<td>Loan Administrative Cost</td>
<td>0</td>
<td>$0.00</td>
</tr>
<tr>
<td>Direct</td>
<td>0</td>
<td>--</td>
</tr>
<tr>
<td>Indirect from SRE</td>
<td>4</td>
<td>--</td>
</tr>
<tr>
<td>Indirect not From SRE</td>
<td>3</td>
<td>--</td>
</tr>
<tr>
<td>Research &amp; Development</td>
<td>0</td>
<td>--</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>Current Year (2017)</th>
<th>Prior Year (2016)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of Programs reported</td>
<td>6</td>
<td>6</td>
</tr>
<tr>
<td>Number of Cluster Programs reported</td>
<td>2</td>
<td>2</td>
</tr>
</tbody>
</table>
This quick link “also” takes the user to the Entity Confirmation page to confirm that the organization has no expenditures data to report.
After clicking the Confirm button, the next page below will open. This notifies SAO that the current year has been submitted.

After submitting to SAO, expenditures can be viewed but **are not allowed to be edited**. If there are errors or a problem after the expenditures have been submitted, contact SAO via email at compliance@sao.ga.gov. The next step in the process after SAO reviews the expenditures will be SAO submitting the expenditures to DOAA for audit review.
If proposed adjustments are made by the DOAA, an email notification is sent to the organization asking them to review and confirm the proposed adjustments. The Step 5: Confirm Expenditures Adjustments link then appears on the Home page and the status changes to Entity Confirmation. After reviewing the proposed adjustment, the organization will select either Accept/Accept All or Deny/Deny All and then click the Submit to SAO button.

Your current Status is: ENTITYCONFIRMATION
After the Accept button has been clicked, the user will be redirected to the Home page, and the status will then be updated.

During this process, the Entity Confirmation page will display the number of accepted and denied expenditures that were confirmed.
SEFA Entry Troubleshooting
## Potential Problem

<table>
<thead>
<tr>
<th>Potential Problem</th>
<th>Possible Resolutions</th>
</tr>
</thead>
<tbody>
<tr>
<td>What to do if CFDA # not in drop down</td>
<td>• Research grant documents to ensure proper CFDA information</td>
</tr>
<tr>
<td>What to do if CFDA entry only allows non-monetary entry</td>
<td>• If updates or additions are needed, contact: <a href="mailto:compliance@sao.ga.gov">compliance@sao.ga.gov</a></td>
</tr>
<tr>
<td>What to do if CFDA entry only allows monetary entry</td>
<td></td>
</tr>
<tr>
<td>How to determine who is a State of Georgia Reporting Organization (SRE)?</td>
<td>• Refer to listing on SAO’s website: <a href="https://sao.georgia.gov/federal-compliance-reporting">https://sao.georgia.gov/federal-compliance-reporting</a></td>
</tr>
</tbody>
</table>
# SEFA – Troubleshooting

<table>
<thead>
<tr>
<th>Potential Problem</th>
<th>Possible Resolutions</th>
</tr>
</thead>
</table>
| What to do if State of Georgia Reporting Organization (SRE) name is not an option in the drop down | • Review SAO’s listing (including listing of “Attached State Reporting Entities”)  
• If updates or additions are needed, contact: compliance@sao.ga.gov |
| What to do if Organization name is not an option in the drop down                | • Request addition via System as previously shown                                 
• contact: compliance@sao.ga.gov                                                |
| Who to ask general questions                                                     | contact: compliance@sao.ga.gov                                                      |
| Who to ask technical questions                                                   | contact: webmaster@audits.ga.gov                                                    |
SEFA Reconciliation Form
Why Do I Need to Do Yet Another Form?

The purpose of this form is to:
(1) provide SAO with a reconciliation between:

- federal revenues reported in the basic financial statements (such as CAFR)

AND

- federal expenditures reported in the SEFA system

Note: be descriptive when listing reconciling adjustments.
Why Do I Need to Do Yet Another Form?

The purpose of this form is to:
(2) provide SAO with a reconciliation of pass-through of Federal awards between organizations within the State of Georgia Reporting Entity.

This is to ensure that both organizations report the same:

• CFDA Number

AND

• Amount (on a GAAP basis)
Federal websites:

Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards:

http://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl

CFDA Numbers and Program Titles:

https://beta.sam.gov/help/assistance-listing

SAO’s websites:

https://sao.georgia.gov/federal-compliance-reporting
https://sao.georgia.gov/business-process-policies

For questions relating to the entry of SEFA data or Findings responses contact:
compliance@sao.ga.gov

For technical questions relating to the SEFA or Findings System contact:
webmaster@audits.ga.gov