

Single Audit



Single Audit – What is it?



Statewide report containing:

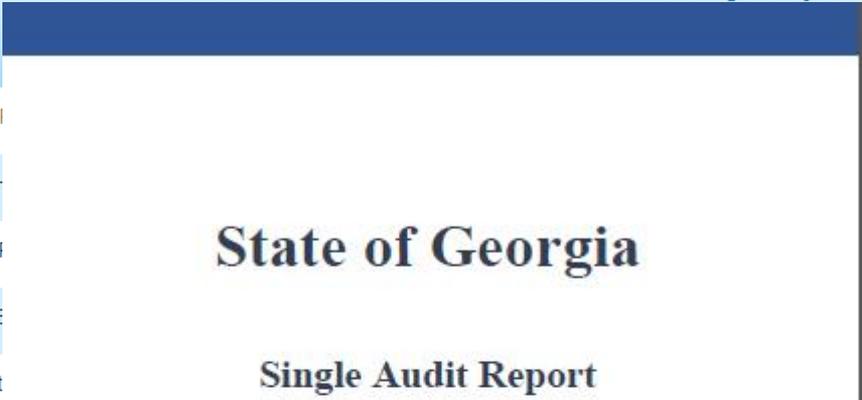
- Status of Prior Audit Findings
- Current Year Findings
- Corrective Action Plan for Current Year Findings
- Schedule of Expenditures of Federal Awards (SEFA)

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

- Findings Collection System webportal
- Expenditures of Federal Awards webportal

Single Audit – What is it?

Entity	CFDA	Federal Program	Direct	Loan	State	Research	Public	Passthrough	Adjustment	Monetary Amount	Non Monetary Amount	Previous Year Amt
557	10.559	Summer Food Service I								\$4,668.61	\$0.00	\$ H
557	20.600	State and Community H								\$4,551.46	\$0.00	\$ H
557	47.076	Education and Human I								\$91,730.19	\$0.00	\$ H
557	84.007	Federal Supplemental E								\$103,600.00	\$0.00	\$ H
557	84.011	Migrant Education_Stat								\$555,083.05	\$0.00	\$ H



Data provided by State Organizations (Agencies, Authorities, Universities, Colleges , etc.)

Home | **Prior Audit Findings** | Current Year

Prior Audit Findings

Organization Type:

Organization:



Georgia Department of Audits and Accounts

Guidelines 

Work Flow Status ---

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.

☐	Organization	Finding #	Title	Contact	Work Flow Status

Single Audit – What is it used for?



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)

SEFA – Where is Guidance?



SAO's website:

Statewide Reporting

Budgetary Compliance Report

Comprehensive Annual Financial Reports

Federal Compliance Reporting

► Reporting Structure and Chart of Accounts

Georgia Revenues and Reserves

Year-End Forms

[Home](#) » [Statewide Reporting](#) » Federal Compliance Reporting

Federal Compliance Reporting

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?



Single Audit Report - Audit Finding Resources

[Findings Memo](#)

[Findings Submission Instructions](#)

[Login and External Account Creation Instructions](#)

Single Audit Report – Schedule of Expenditures of Federal Awards (SEFA) Resources

[SEFA Memo](#)

[SEFA - Auditees' Instructions Including User Guide and Loan Recording Instructions](#)

[Example with Layout Headers](#)

[Login and External Account Creation Instructions](#)

[Standardized Organization Names](#)

[State Reporting Entities](#)

SAO's website:

- Memos
- Instructions

<https://sao.georgia.gov/federal-compliance-reporting#sar-sefa>

SEFA – Where is Guidance?



SAO's website:

Policies and Procedures

► Accounting Policy Manual

Business Process Policies

Group Meal Policy

Internal Controls

► GASB Implementations

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>

SEFA – Where is CFDA Guidance?

Assistance Listings ▼ search by keyword or program number Search

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



[Home](#)
[gpo.gov](#)
[govinfo.gov](#)

[Browse / Search Previous](#)

e-CFR Navigation Aids

[Browse](#)
[Simple Search](#)

Advanced Search

- [— Boolean](#)
- [— Proximity](#)

[Search History](#)
[Search Tips](#)
[Corrections](#)
[Latest Updates](#)
[User Info](#)

Electronic Code of Federal Regulation

e-CFR data is current as of **July 3, 2019**

[Title 2](#) → [Subtitle A](#) → [Chapter II](#) → [Part 200](#)

TITLE 2—Grants and Agreements

Subtitle A—OFFICE OF MANAGEMENT AND BUDGET GUIDANCE FOR GRANTS AND AGREEMENTS

CHAPTER II—OFFICE OF MANAGEMENT AND BUDGET GUIDANCE

PART 200—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

SEFA – What Should Be Entered?

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:

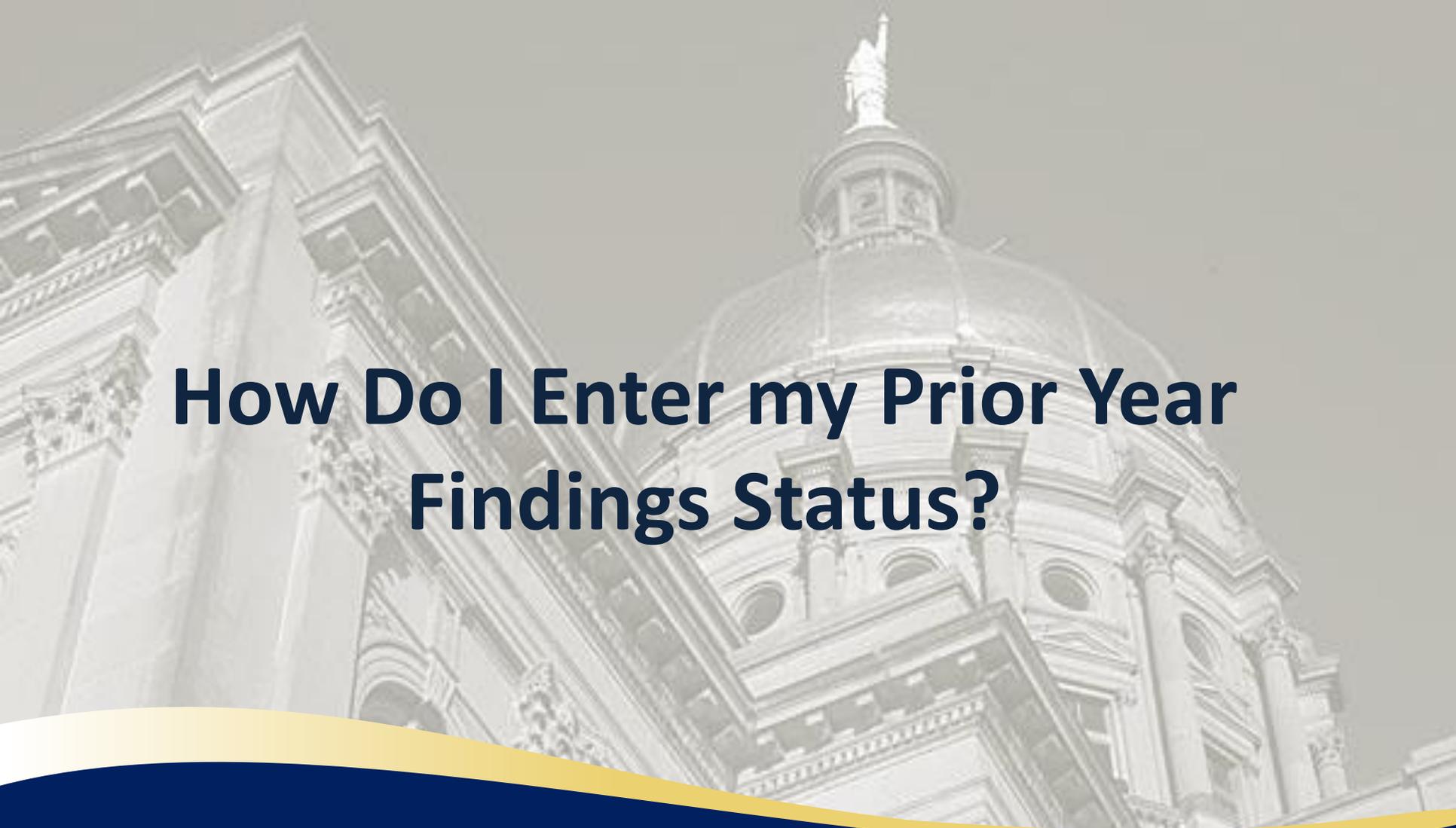
(b) Loan and loan guarantees (loans). Since the Federal Government is at risk for loans until the debt is repaid, the following guidelines must be used to calculate the value of Federal awards expended under loan programs:

- (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

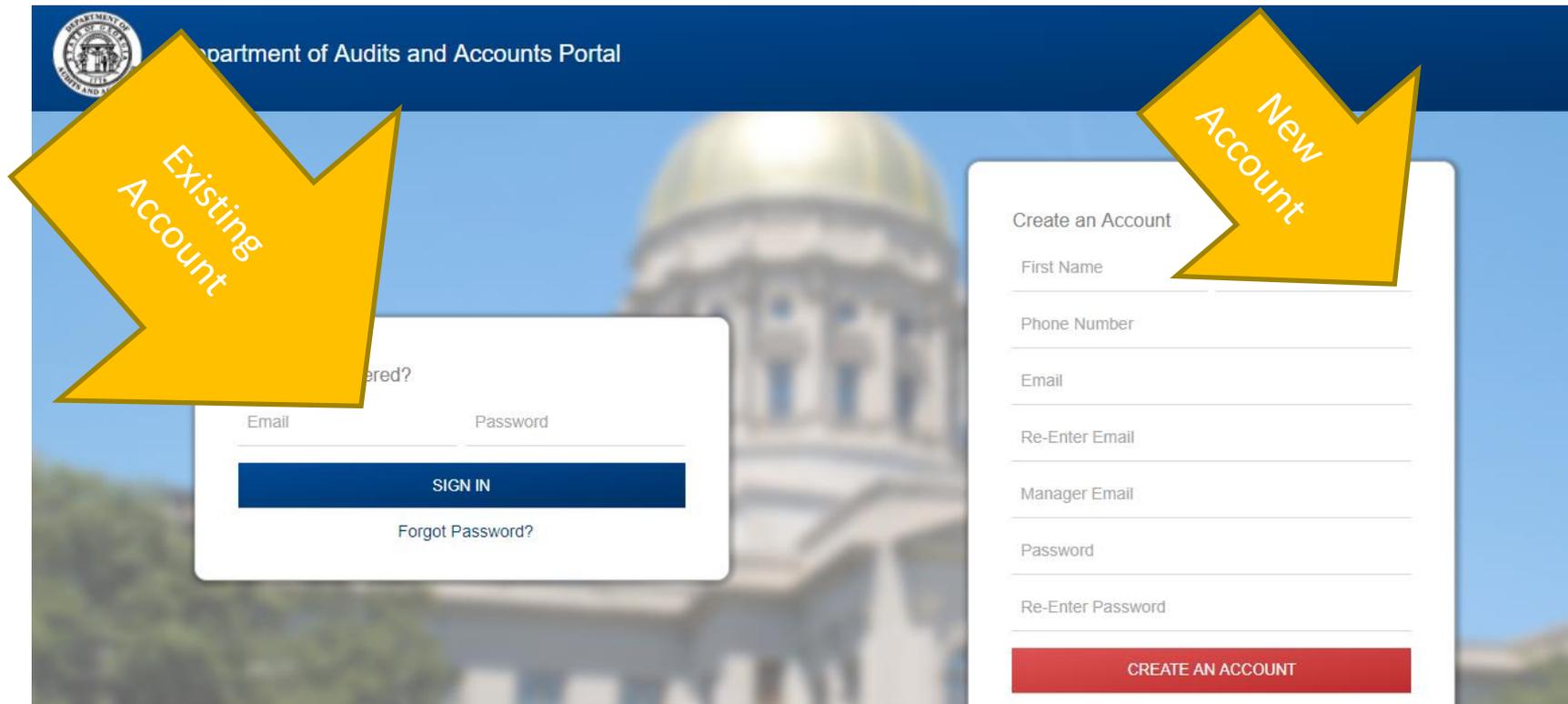


How Do I Enter my Prior Year Findings Status?



Initial Log-in Screen

System Access Guidance: <https://www.audits.ga.gov/auth/login.aud>



Department of Audits and Accounts Portal

Existing Account

Forgot Password?

Email Password

SIGN IN

Forgot Password?

New Account

Create an Account

First Name

Phone Number

Email

Re-Enter Email

Manager Email

Password

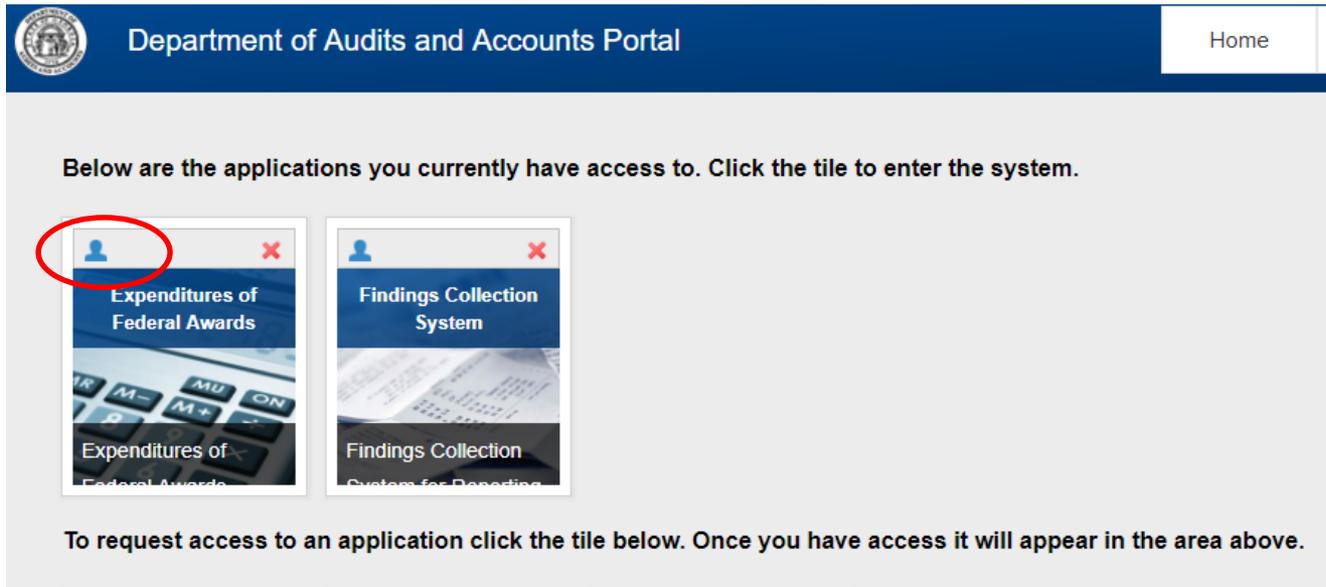
Re-Enter Password

CREATE AN ACCOUNT

Additional Log-in Guidance:

[http://www.audits.ga.gov/Resources/External Account Creation and Login Instructions.pdf](http://www.audits.ga.gov/Resources/External_Account_Creation_and_Login_Instructions.pdf)

Application Log-in Screen



Department of Audits and Accounts Portal

Home

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

Expenditures of Federal Awards

Findings Collection System

To request access to an application click the tile below. Once you have access it will appear in the area above.

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.

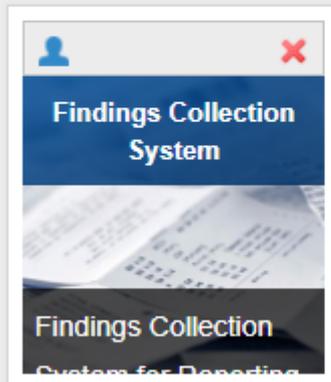
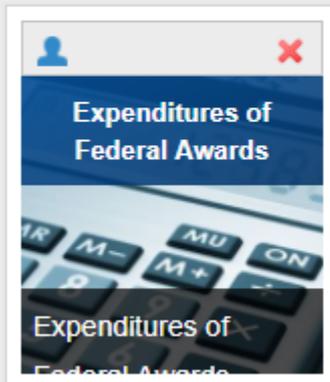
Findings Application Log-in Screen



Department of Audits and Accounts Portal

Home

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.

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.

Findings Collection System



Findings Collection System

[Home](#) | [Prior Audit Findings](#) | [Current Year Findings](#) | [Reports](#) | [Exit](#)

Organization:

Fiscal Year:

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.

Statewide				
	Needing Response	Submitted to SAO	Submitted to DOAA	Total
Prior Audit Findings	0	0	0	4
Current Year Findings	1	0	0	3

Findings Collection System

Findings Collection System

[Home](#) | [Prior Audit Findings](#) | [Current Year Findings](#) | [Reports](#) | [Exit](#)

Prior Audit Findings

[Click Here for Guidelines](#) 

Organization: Fiscal Year:

Work Flow Status:

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.

<input type="checkbox"/>	Organization	Finding #	Sar Ref #	Title	Contact	Work Flow Status		
		FS-SW-16-01	2016-001	Improve Financial Reporting and Communication with A...		Finalized		
		FS-SW-16-02	2016-002	Strengthen Federal Award Expenditure Reporting Controls		Finalized		
		FS-SW-17-01	2017-001	Continue to Improve Financial Statement Preparation		Finalized		
		FS-SW-17-02	2017-002	Strengthen Federal Award Expenditure Reporting Controls		Finalized		

Status of Prior Year Findings



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.

Applicable 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

Status Category:	
Previously Reported Corrective Action Implemented - Finding Closed	<p><u>Criteria for Status Category:</u> The finding is fully corrected. The corrective action that was previously reported was implemented as designed.</p> <p><u>Required Comments:</u> No additional comments are necessary for this category.</p>
Significantly Differing Corrective Action Implemented - Finding Closed	<p><u>Criteria for Status Category:</u> The finding is fully corrected. The corrective action, however, that was implemented was significantly different than the corrective action originally planned and reported.</p> <p><u>Required Comments:</u> 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.</p>

Applicable Comments

Status Category:	
Partially Resolved	<p><u>Criteria for Status Category:</u> 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.</p> <p><u>Required Comments:</u> 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.</p>
Unresolved	<p><u>Criteria for Status Category:</u> 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.</p> <p><u>Required Comments:</u> 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.</p>

Applicable Comments

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

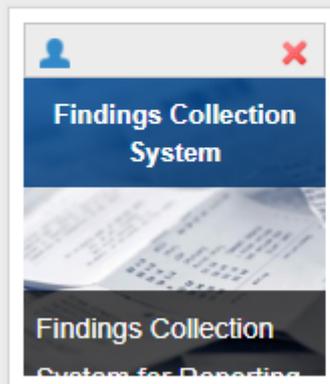
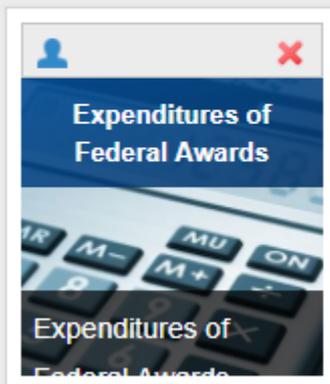


How Do I Enter my Corrective Action Plans?

Application Log-in Screen



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.

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 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



Findings Collection System

Home | [Prior Audit Findings](#) | [Current Year Findings](#) | [Reports](#) | [Exit](#)

Organization:

Fiscal Year:

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.

Statewide				
	Needing Response	Submitted to SAO	Submitted to DOAA	Total
Prior Audit Findings	0	0	0	4
Current Year Findings	1	0	0	3

Findings Collection System



Findings Collection System

[Home](#) | [Prior Audit Findings](#) | [Current Year Findings](#) | [Reports](#) | [Exit](#)

Current Year Findings

[Click Here for Guidelines](#)

Organization: Fiscal Year:

Work Flow Status:

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.

<input type="checkbox"/>	Organization	Finding #	Title	Contact	Status
		ML-SW-18-01	Calculation and Disclosure of the Actuarially Determ...		NEED RESPONSE

Concurrence with Current Year Finding



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

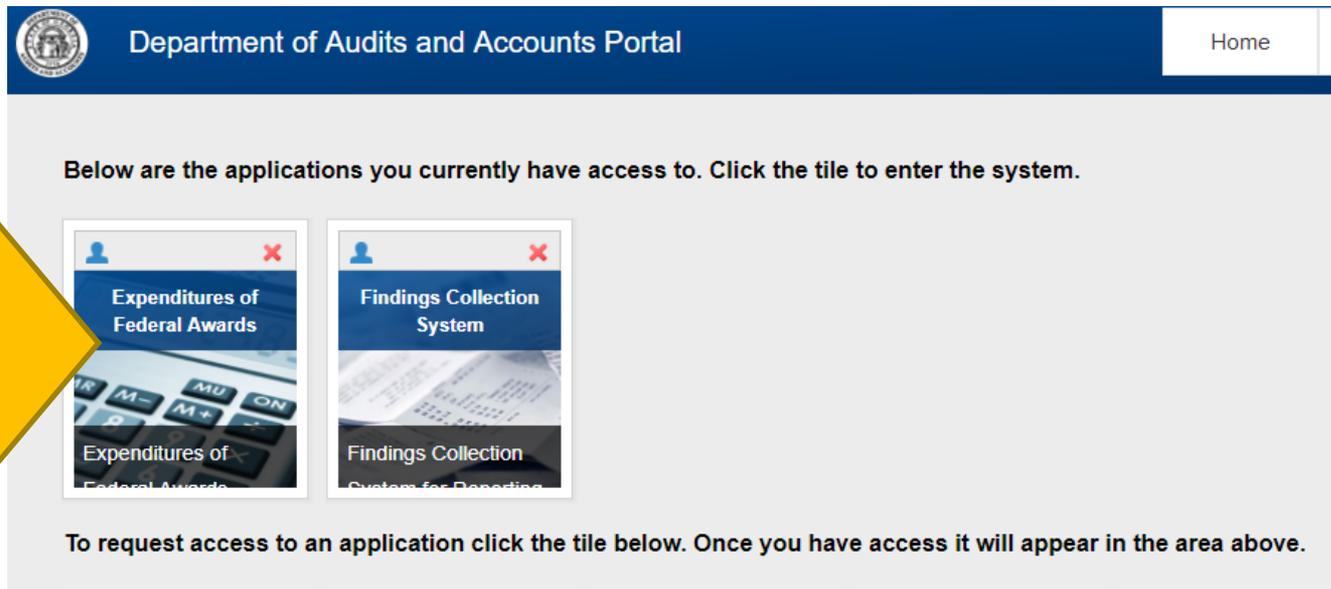


Potential Problem	Possible Resolutions
Who to ask general questions: <ul style="list-style-type: none">- Which status to use- Are comments required- Wording questions	contact: compliance@sao.ga.gov
Who to ask content questions about the audit finding	contact: Auditor
Who to ask technical questions	contact: webmaster@audits.ga.gov

How Do I Enter my SEFA Data?



SEFA Application Log-in Screen



Department of Audits and Accounts Portal Home

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

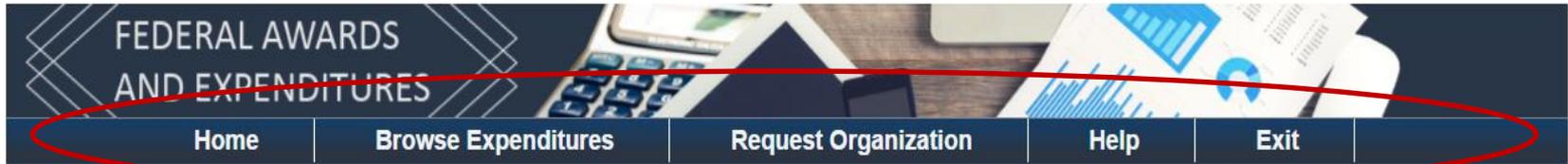
Expenditures of Federal Awards **Findings Collection System**

Expenditures of Federal Awards Findings Collection System for Reporting

To request access to an application click the tile below. Once you have access it will appear in the area above.



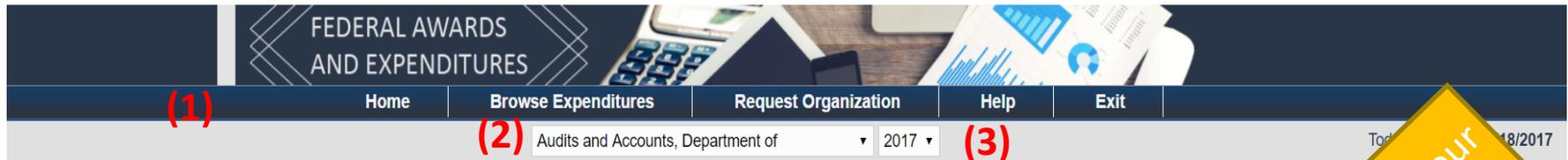
SEFA – Menu Bar and Navigation



- 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.

SEFA – Home Page

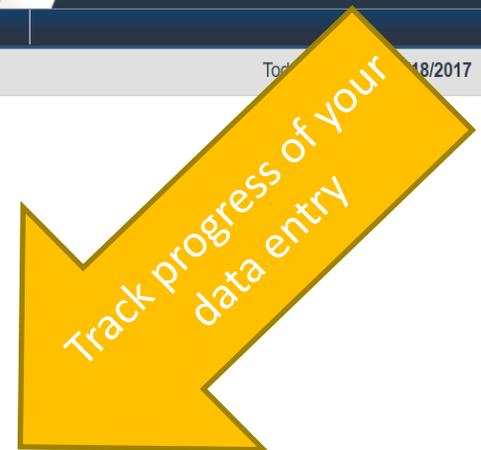
The home page displays the Menu Bar(1), Entity Name(2), Submission Year(3), Quick Links(4) and the Current Status(5) of the expenditures submission process.



(4) {

- [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** (5)



SEFA – Submission Status



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.

SEFA – Submission Status



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	<input checked="" type="checkbox"/>
Step 2: Review Expenditures	<input checked="" type="checkbox"/>
Step 3: DUNS and EIN Verification	<input checked="" type="checkbox"/>
Step 4: Confirm Expenditures or Confirm No Data	<input checked="" type="checkbox"/>
Step 5: Confirm Expenditures Adjustments	<input checked="" type="checkbox"/>

Your current Status is: **SAO_FINALIZATION**

SEFA – Upload/Add Expenditures

Step 1: Upload/Add Expenditures

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

Home	Browse Expenditures	Request Organization	Help	Exit	
				2017	Today's Date is: 05/18/2017
Add an Expenditure					

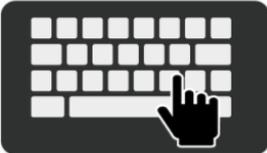
Please begin by selecting one of the input options below:



Choose File No file chosen

File Upload ⓘ

a) Upload expenditures from a CSV (Comma delimited) file.



Add an Expenditure ⓘ

b) Manually add expenditures.

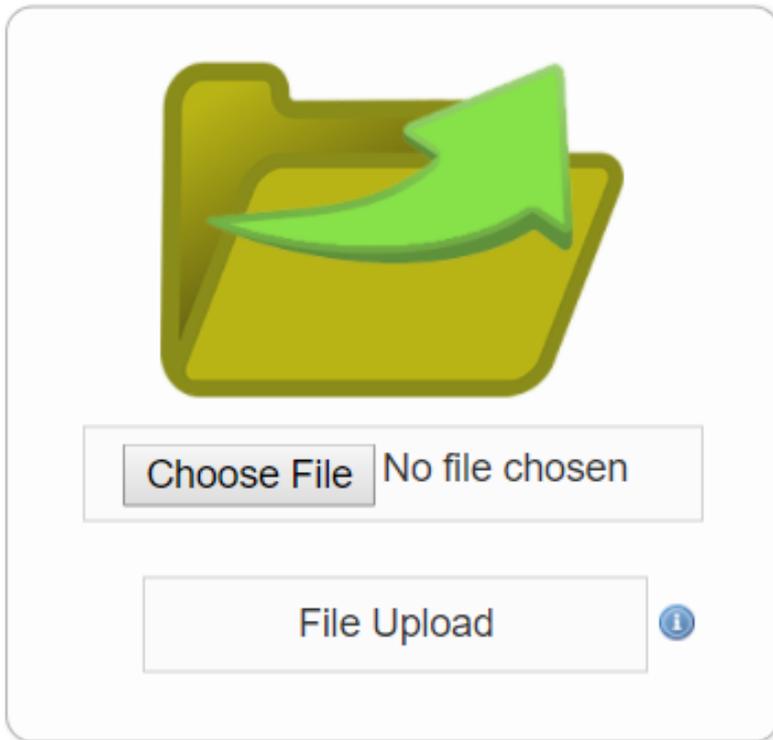


Copy over Expenditures ⓘ

c) Copy over expenditures from the previous year to the current year.

SEFA – Upload Expenditures

Step 1a: Upload Expenditure

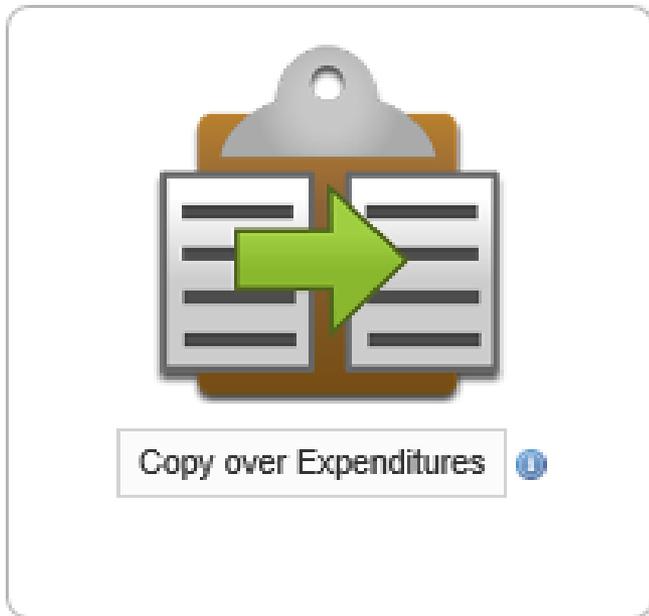


Remember to follow the file layout requirements exactly (layout specifications are located on SAO's website)

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.

SEFA – Add Expenditures

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.

SEFA – Add Expenditures

Step 1c: Copied Over Expenditures

Browse Expenditures

Total 237 expenditure(s) had been copied from previous year.

CFDA Program Name Error Category: Valid Only: Filter Clear

CFDA	Federal Program	Direct Grant	Loan Activity	State Organization	Research	Public Funds	Passthrough Funds	Monetary Amount	Non Monetary Amount	Previous Year Amt
93.866	Aging Research	No	No	Yes	No	No	No	<input type="text" value="0"/>	<input type="text" value="0"/>	\$
84.386	Education Technology ST...	No	No	Yes	Yes	No	Yes	<input type="text" value="0"/>	<input type="text" value="0"/>	\$
93.173	Research Related to Dea...	No	No	Yes	Yes	No	No	<input type="text" value="0"/>	<input type="text" value="0"/>	\$
20.215	Highway Training and Ed...	Yes	No	--	Yes	No	No	<input type="text" value="0"/>	<input type="text" value="0"/>	\$
10.310	Agriculture and Food Re...	No	No	Yes	Yes	No	No	<input type="text" value="0"/>	<input type="text" value="0"/>	\$
77.008	U.S. Nuclear Regulatory...	No	No	Yes	No	No	No	<input type="text" value="0"/>	<input type="text" value="0"/>	\$
47.079	Office of International...	No	No	Yes	Yes	No	No	<input type="text" value="0"/>	<input type="text" value="0"/>	\$
15.979	Hurricane Sandy Program	No	No	Yes	Yes	No	No	<input type="text" value="0"/>	<input type="text" value="0"/>	\$
84.200	Graduate Assistance in ...	No	No	Yes	Yes	No	No	<input type="text" value="0"/>	<input type="text" value="0"/>	\$
11.303	Economic Development_Te...	No	No	Yes	Yes	No	No	<input type="text" value="0"/>	<input type="text" value="0"/>	\$
81.135	Advanced Research Proje...	No	No	Yes	Yes	No	No	<input type="text" value="0"/>	<input type="text" value="0"/>	\$
47.074	Biological Sciences	No	No	Yes	Yes	No	No	<input type="text" value="0"/>	<input type="text" value="0"/>	\$
93.273	Alcohol Research Programs	No	No	Yes	No	No	No	<input type="text" value="0"/>	<input type="text" value="0"/>	\$
81.121	Nuclear Energy Research...	No	No	Yes	No	No	No	<input type="text" value="0"/>	<input type="text" value="0"/>	\$
12.800	Air Force Defense Resea...	No	No	Yes	Yes	No	No	<input type="text" value="0"/>	<input type="text" value="0"/>	\$
Grand Total:								\$0.00	\$0.00	

Add New

Delete All

Submit to SAO

SEFA – Add Expenditures

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

SEFA – Add Expenditure Screen

Create Expenditure

CFDA: * ⓘ Program Name: * ⓘ

Program Description: * ⓘ (If CFDA is unknown and .OFA extension is used) ⓘ

Additional Award Identification: * ⓘ (If CFDA is unknown and .OFA extension is used)

1. The funds for this program were given directly to your Organization as a Direct Grant? Yes No ⓘ

2. Did you receive this amount from another GA State Reporting Organization which includes all State Agencies, Universities/Colleges, Authorities, Commissions, etc... ? Yes No

Monetary/Nonmonetary GAAP Expenditures Amounts:

Monetary Amt * Non-Monetary Amt *

Previous Monetary Amt: Previous Non-Monetary Amt:

Additional Program Questions:

3. Is the Grant a Research and Development Grant? Yes No ⓘ

4. Do these expenditures include state and/or other Funds? Yes No

5.A Does your organization provide amounts to subrecipients outside of the State Reporting Entity? Yes No

Passthrough Amt * ⓘ

5.B Does your organization provide amounts to organizations inside of the State Reporting Entity? Yes No

State Reporting Entity Passthrough Amt ⓘ

No Instate Passthrough entries present.

6. Is there any Loan Activity? Yes No

Comments:

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

Create Expenditure

CFDA: * ⓘ Program Name: * ⓘ

Program Description: * ⓘ Additional Award Identification: * ⓘ ⓘ

(If CFDA is unknown and .OFA extension is used) ⓘ (If CFDA is unknown and .OFA extension is used)

1. The funds for this program were given directly to your Organization as a Direct Grant? Yes No ⓘ

2. Did you receive this amount from another GA State Reporting Organization which includes all State Agencies, Universities/Colleges, Authorities, Commissions, etc... ? Yes No

Monetary/Nonmonetary GAAP Expenditures Amounts:

Monetary Amt * Non-Monetary Amt *

Previous Monetary Amt: Previous Non-Monetary Amt:

Additional Program Questions:

3. Is the Grant a Research and Development Grant? Yes No ⓘ

4. Do these expenditures include state and/or other Funds? Yes No

5.A Does your organization provide amounts to subrecipients outside of the State Reporting Entity? Yes No

Passthrough Amt * ⓘ

5.B Does your organization provide amounts to organizations inside of the State Reporting Entity? Yes No

State Reporting Entity	Passthrough Amt
No Instate Passthrough entries present.	

6. Is there any Loan Activity? Yes No

Comments:

SEFA – CFDA Information



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.)

Create Expenditure

CFDA: * <input type="text"/>	Program Name: * <input type="text"/>
Program Description: * <input type="text"/>	Additional Award Identification: * <input type="text"/>
(If CFDA is unknown and .OFA extension is used)	(If CFDA is unknown and .OFA extension is used)

1. The funds for this program were given directly to your Organization as a Direct Grant? Yes No

2. Did you receive this amount from another GA State Reporting Organization which includes all State Agencies, Universities/Colleges, Authorities, Commissions, etc... ? Yes No

Monetary/Nonmonetary GAAP Expenditures Amounts:

Monetary Amt * <input type="text"/>	Non-Monetary Amt * <input type="text"/>
Previous Monetary Amt: <input type="text"/>	Previous Non-Monetary Amt: <input type="text"/>

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.

SEFA – CFDA Information



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.

SEFA – Directly Received

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.

Create Expenditure

CFDA: * <input type="text"/>	Program Name: * <input type="text"/>
Program Description: * <input type="text"/>	Additional Award Identification: * <input type="text"/>

(If CFDA is unknown and .OFA extension is used)

1. The funds for this program were given directly to your Organization as a Direct Grant? Yes No

2. Did you receive this amount from another GA State Reporting Organization which includes all State Agencies, Universities/Colleges, Authorities, Commissions, etc. ? Yes No

Monetary/Nonmonetary GAAP Expenditures Amounts:

Monetary Amt * <input type="text"/>	Non-Monetary Amt * <input type="text"/>
Previous Monetary Amt: <input type="text"/>	Previous Non-Monetary Amt: <input type="text"/>

SEFA – Pass-through Information



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.

Create Expenditure

CFDA: * <input type="text"/>	Program Name: * <input type="text"/>
Program Description: * <input type="text"/> <small>(If CFDA is unknown and .OFA extension is used)</small>	Additional Award Identification: * <input type="text"/> <small>(If CFDA is unknown and .OFA extension is used)</small>

1. The funds for this program were given directly to your Organization as a Direct Grant? Yes No

2. Did you receive this amount from another GA State Reporting Organization which includes all State Agencies, Universities/Colleges, Authorities, Commissions, etc... ? Yes No

Entity Name: *

Monetary Amt * <input type="text"/>	Non-Monetary Amt * <input type="text"/>
Previous Monetary Amt: <input type="text"/>	Previous Non-Monetary Amt: <input type="text"/>

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>.

SEFA – Pass-through Information



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.

Create Expenditure

CFDA: * ⓘ Program Name: * ⓘ

Program Description: * ⓘ Additional Award Identification: * ⓘ
(If CFDA is unknown and .OFA extension is used) ⓘ (If CFDA is unknown and .OFA extension is used)

1. The funds for this program were given directly to your Organization as a Direct Grant? Yes No ⓘ
2. Did you receive this amount from another GA State Reporting Organization which includes all State Agencies, Universities/Colleges, Authorities, Commissions, etc... ? Yes No

Identifying Number (Unique) * ⓘ Organization FEI * ⓘ

Organization Name * ⓘ

Monetary/Nonmonetary GAAP Expenditures Amounts:

Monetary Amt * <input type="text"/>	Non-Monetary Amt * <input type="text"/>
Previous Monetary Amt: <input type="text"/>	Previous Non-Monetary Amt: <input type="text"/>

SEFA – Pass-through Information



- **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.

SEFA – Pass-through Organization Names

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.

Edit Expenditure

Organization Identifying Number is required.
The Organization Name or FEI entered on Question 2 is not valid or does not exist in the system. In order to use this FEI and Name you must request it to be added to the system. Please use the request icon to submit for consideration.
Organization name is required.

Last Updated By Rachael Krizanek on 08/27/2019

CFDA: * 20.205 Program Name: * Highway Planning and Construction

Program Description: * Additional Award Identification: *

(If CFDA is unknown and .OFA extension is used) (If CFDA is unknown and .OFA extension is used)

1. The funds for this program were given directly to your Organization as a Direct Grant? Yes No

2. Did you receive this amount from another GA State Reporting Organization which includes all State Agencies, Universities/Colleges, Authorities, Commissions, etc...? Yes No

Identifying Number (Unique) * Organization FEI * 122

Organization Name * Begin typing organization name

 press here to request this organization.

For an external listing, refer to: <https://sao.georgia.gov/federal-compliance-reporting#sar-sefa>.

SEFA – Amount

Enter the Monetary and/or Nonmonetary Expenditures Amounts.

Create Expenditure

CFDA: * <input type="text"/>	Program Name: * <input type="text"/>
Program Description: * <input type="text"/> <small>(If CFDA is unknown and .OFA extension is used)</small>	Additional Award Identification: * <input type="text"/> <small>(If CFDA is unknown and .OFA extension is used)</small>

1. The funds for this program were given directly to your Organization as a Direct Grant? Yes No

2. Did you receive this amount from another GA State Reporting Organization which includes all State Agencies, Universities/Colleges, Authorities, Commissions, etc... ? Yes No

Identifying Number (Unique) * <input type="text"/>	Organization FEI * <input type="text"/>
Organization Name * <input type="text" value="Begin typing organization name"/>	

Monetary/Nonmonetary GAAP Expenditures Amounts:

Monetary Amt * <input type="text"/>	Non-Monetary Amt * <input type="text"/>
Previous Monetary Amt: <input type="text"/>	Previous Non-Monetary Amt: <input type="text"/>

Note: amounts must be reported on a GAAP basis.

SEFA – Monetary or Non-monetary?



Monetary/Nonmonetary GAAP Expenditures Amounts:			
Monetary Amt *	<input type="text" value="254,126.11"/>	Non-Monetary Amt *	<input type="text" value="0"/>
Previous Monetary Amt:	<input type="text" value="142,241.96"/>	Previous Non-Monetary Amt:	<input type="text" value="0"/>

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.

SEFA – Additional Questions



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.

Additional Program Questions:

3. Is the Grant a Research and Development Grant?

Yes No

SEFA – Additional Questions



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

SEFA – Pass-through

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”.

5.A Does your organization provide amounts to subrecipients outside of the State Reporting Entity?

Yes No

Passthrough Amt *



5.B Does your organization provide amounts to organizations inside of the State Reporting Entity?

Yes No

State Reporting Entity

Passthrough Amt



No Instate Passthrough entries present.



Create



Cancel

SEFA – Pass-through

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.

5.A Does your organization provide amounts to subrecipients outside of the State Reporting Entity?

Yes No

Passthrough Amt *



5.B Does your organization provide amounts to organizations inside of the State Reporting Entity?

Yes No

State Reporting Entity	Passthrough Amt	
No Instate Passthrough entries present.		

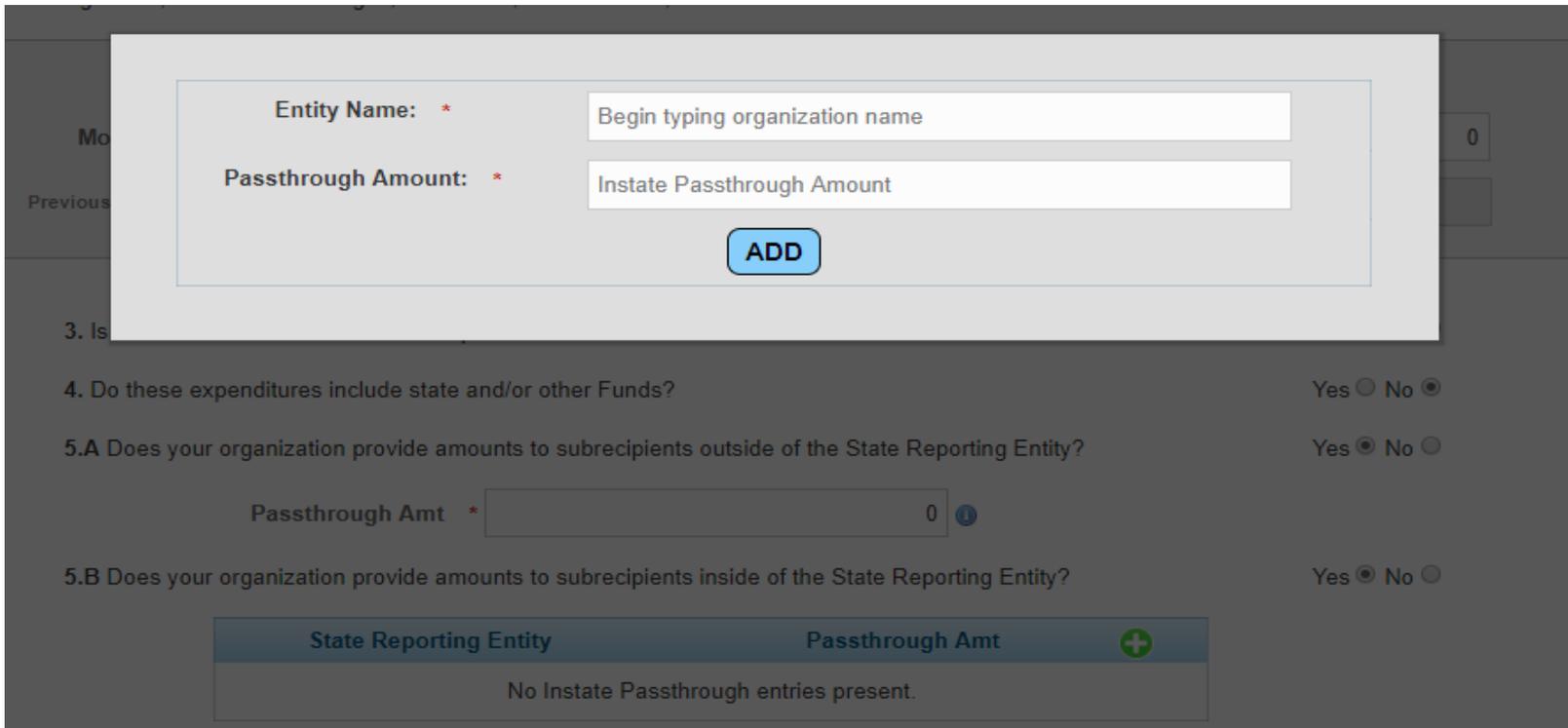


 Create

 Cancel

SEFA – Pass-through

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.



The screenshot shows a web form for entering pass-through data. A modal window is open for adding a new entry. The modal contains two input fields: "Entity Name: *" with a placeholder "Begin typing organization name" and "Passthrough Amount: *" with a placeholder "Instate Passthrough Amount". Below these fields is a blue "ADD" button. The background form is partially visible, showing questions 3, 4, 5.A, and 5.B, and a table with columns "State Reporting Entity" and "Passthrough Amt".

Entity Name: *

Passthrough Amount: *

3. Is ...

4. Do these expenditures include state and/or other Funds? Yes No

5.A Does your organization provide amounts to subrecipients outside of the State Reporting Entity? Yes No

Passthrough Amt * ⓘ

5.B Does your organization provide amounts to subrecipients inside of the State Reporting Entity? Yes No

State Reporting Entity	Passthrough Amt	
No Instate Passthrough entries present.		

SEFA – Pass-through 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).

CFDA

Program Name

Org Type: State Agencies, Boards, Authorities

Organization

Entity Code:

Valid Only:

Filter Clear

18 total record(s)

Entity	CFDA	Federal Program	Direct Grant	Loan Activity	State Org.	Research	Public Funds	Non-State Passthrough	Within State Passthrough	Adj. Status	Monetary Amount	Non Monetary Amount	Previous Year Amt
	90.243	Substance Abuse and Mental He...	Yes	No	—	No	No	Yes	Yes	INIT	\$ 3,680,490.1	\$ 0.0	\$
	90.423	1332 State Innovation Vouchers	Yes	No	—	No	No	Yes	No	INIT	\$ 1,600,412.1	\$ 0.0	\$
	90.558	Temporary Assistance for Need...	No	No	Yes	No	No	Yes	No	INIT	\$ 11,885,496	\$ 0.0	\$
	90.630	Developmental Disabilities Ba...	Yes	No	—	No	No	No	No	INIT	\$ 2,159,040.1	\$ 0.0	\$
	90.667	Social Services Block Grant	No	No	Yes	No	No	Yes	No	INIT	\$ 48,250,705	\$ 0.0	\$
	90.778	Medical Assistance Program	No	No	Yes	No	No	Yes	No	INIT	\$ 41,225,182	\$ 0.0	\$
	90.788	Opioed STR	Yes	No	—	No	No	Yes	No	INIT	\$ 9,166,756.1	\$ 0.0	\$
	90.908	Block Grants for Community Me...	Yes	No	—	No	No	Yes	No	INIT	\$ 30,088,875	\$ 0.0	\$
	90.909	Block Grants for Prevention a...	Yes	No	—	No	No	Yes	No	INIT	\$ 59,982,600	\$ 0.0	\$
	97.032	Crisis Counseling	No	No	Yes	No	No	No	No	INIT	\$ 183,994.92	\$ 0.0	\$
Grands Total:											\$204,473,554.88		

Add New Upload Instate PassThrough Delete Instate PassThrough SAO Review

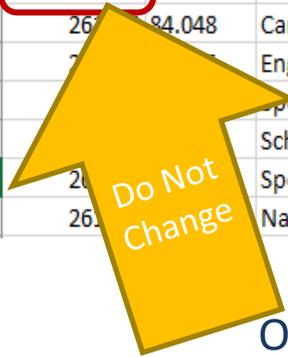
Click to export the expenditures that have within state passthrough activity with unique ID.

CSV Export

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.

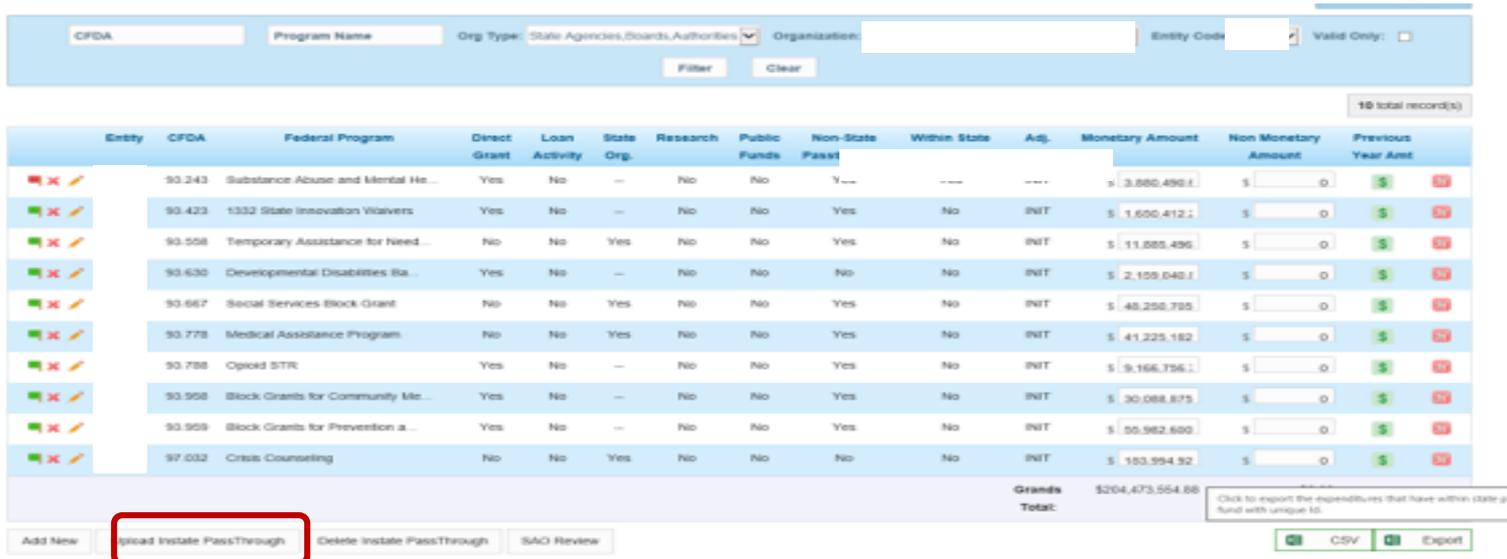
Expenditure Id	Program Code	Program Name	Direct Grant	State Organization	Organization Identifying Number	Research	Monetary Amount	Non Monetary Amount	Instate Passthrough (Question 5B)	InState Entity Code	InState Amount
26	84.048	Career an	Yes			No	37,655,430.16		0 Yes		
26		English La	Yes			No	15,202,143.84		0 Yes		
26		Special Ed	Yes			No	432,964.45		0 Yes		
26		School Br	Yes			No	191,896,716.75		0 Yes		
26		Special Ed	Yes			No	345,509,193.46		0 Yes		
26		National S	Yes			No	522,582,652.96	49,566,173.27	Yes		



Organization codes can be obtained at:
<https://sao.georgia.gov/federal-compliance-reporting#sar-sefa>

SEFA – Pass-through Upload

Question 5B (continued) – Click the “Upload Instate Passthrough” button on the “Browse Expenditure” page.



The screenshot displays the SEFA webportal interface. At the top, there is a search bar with fields for CFDA, Program Name, Org Type (set to 'State Agencies, Boards, Authorities'), Organization, Entity Code, and Valid Only. Below the search bar is a table with 10 total records. The table columns include Entity, CFDA, Federal Program, Direct Grant, Loan Activity, State Org., Research, Public Funds, Non-State Pass, Within State, Adj., Monetary Amount, Non Monetary Amount, and Previous Year Amt. The table lists various federal programs such as Substance Abuse and Mental Health, State Innovation Veterans, Temporary Assistance for Needy Families, Developmental Disabilities, Social Services Block Grant, Medical Assistance Program, Opioid STR, Block Grants for Community Mental Health, Block Grants for Prevention and Early Intervention, and Crisis Counseling. At the bottom of the table, there is a 'Grands Total' of \$204,473,554.88. Below the table is a navigation bar with buttons for 'Add New', 'Upload Instate PassThrough' (highlighted with a red box), 'Delete Instate PassThrough', and 'SAO Review'. There are also 'CSV' and 'Export' buttons on the right.

Upload Instate Passthrough Fund



Cancel

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).

SEFA – Pass-through Edit

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.

5.B Does your organization provide amounts to organizations inside of the State Reporting Entity? Yes No

State Reporting Entity	Passthrough Amt	
 Accounting Office, State	5	
 Education, Department of	4.5	



SEFA – Loans

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”.

6. Is there any Loan Activity?

Yes No

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

Yes No [i](#)

Prior Year Outstanding Loan Balance *

Beginning Balance [i](#) *

d

New Loans Made During The Year *

e

Value of any Interest Subsidy, Cash or Administrative Cost Allowance *

f

Loans Repaid During The Year *

g

Federal Awards Expended

[i](#)

Outstanding Loan Balance [i](#)

Explanation:

[i](#)

SEFA – Loans

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 CFDA’s at the University or College would always select yes)

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

Yes No ⓘ

B. Does the IHE make loans to the students? ⓘ

Yes No

SEFA – Loans

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).

A. Is there any Loan Activity relating to an Institution of Higher Education (IHE)? Yes No ⓘ

B. Does the IHE make loans to the students? ⓘ Yes No

Prior Year Outstanding Loan Balance * Beginning Balance ⓘ * d

New Loans Made During The Year * e

Value of any Interest Subsidy, Cash or Administrative Cost Allowance * f

Loans Repaid During The Year * g

Federal Awards Expended ⓘ

Outstanding Loan Balance ⓘ

Explanation: ⓘ

SEFA – Loans

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.

A. Is there any Loan Activity relating to an Institution of Higher Education (IHE)? Yes No ⓘ

B. Does the IHE make loans to the students? ⓘ Yes No

Prior Year Outstanding Loan Balance *

Beginning Balance ⓘ * d

Year * e

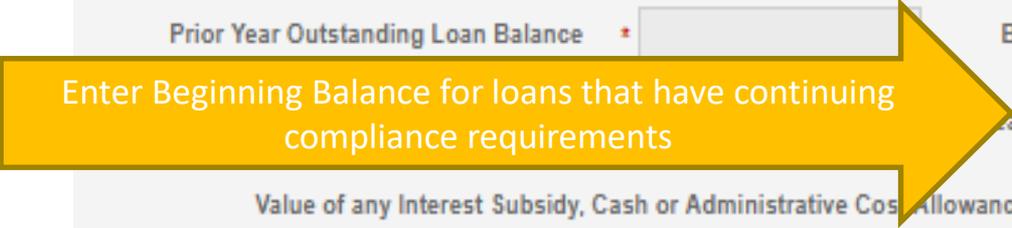
Value of any Interest Subsidy, Cash or Administrative Cost Allowance * f

Loans Repaid During The Year * g

Federal Awards Expended ⓘ

Outstanding Loan Balance ⓘ

Explanation: ⓘ



SEFA – Loans Monetary Amount



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.

Monetary/Nonmonetary GAAP Expenditures Amounts:

Monetary Amt *	<input type="text" value="0"/>	Non-Monetary Amt *	<input type="text" value="558,899.48"/>
Previous Monetary Amt:	<input type="text" value="47,936.37"/>	Previous Non-Monetary Amt:	<input type="text" value="558,899.48"/>

The Non-Monetary Amt field is crossed out with a large red 'X'.

SEFA – Browse Expenditures

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	<input checked="" type="checkbox"/>
Step 2: Review Expenditures	<input checked="" type="checkbox"/>
Step 3: DUNS and EIN Verification	<input checked="" type="checkbox"/>
Step 4: Confirm Expenditures or Confirm No Data	<input checked="" type="checkbox"/>
Step 5: Confirm Expenditures Adjustments	<input checked="" type="checkbox"/>

Your current Status is: **SAO_FINALIZATION**

SEFA – Browse Expenditures

View total records

Entity	CFDA	Federal Program	Direct Grant	Loan Activity	State Org.	Research	Public Funds	Passthrough Funds	Adjustment Status	Monetary Amount	Non Monetary Amount	Previous Year Amt
 	557 10.559	Summer Food Service Program f...	Yes	No	--	No	No	No	INIT	\$4,668.61	\$0.00	 
 	557 20.800	State and Community Highway S...	No	No	Yes	No	No	No	SF	\$4,551.46	\$0.00	 
 	557 47.076	Education and Human Resources	Yes	No	--	No	No	No	INIT	\$91,730.19	\$0.00	 

-  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.

SEFA – Browse Expenditures

Entity	CFDA	Federal Program	Direct Grant	Loan Activity	State Org.	Research	Public Funds	Passthrough Funds	Adjustment Status	Monetary Amount	Non Monetary Amount	Previous Year Amt	
 	557	10.559	Summer Food Service Program f...	Yes	No	--	No	No	No	INIT	\$4,668.61	\$0.00	 
 	557	20.600	State and Community Highway S...	No	No	Yes	No	No	No	SF	\$4,551.46	\$0.00	 
 	557	47.076	Education and Human Resources	Yes	No	--	No	No	No	INIT	\$91,730.19	\$0.00	 

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.

SEFA – Browse Expenditures



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.

Browse Expenditures

Current Status: **STARTED**

Error Category: --- All---
 Valid Only:

2 total record(s)

CFDA	Federal Program	Direct Grant	Loan Activity	State Organization	Research	Public Funds	Passthrough Funds	Monetary Amount	Non Monetary Amount	Previous Year Amt
	16.922 Equitable Sharing Program	No	No	Yes	No	No	No	\$ 8,590,410.2	\$ 0	\$ H
	93.775 State Medicaid Fraud Control Units	Yes	No	--	No	No	No	\$ 72,085,365	\$ 0	\$ H
Grand Total:								\$80,675,775.50	\$0.00	

CSV

SEFA – Supplemental Information



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	<input checked="" type="checkbox"/>
Step 2: Review Expenditures	<input checked="" type="checkbox"/>
Step 3: DUNS and EIN Verification	<input checked="" type="checkbox"/>
Step 4: Confirm Expenditures or Confirm No Data	<input checked="" type="checkbox"/>
Step 5: Confirm Expenditures Adjustments	<input checked="" type="checkbox"/>

Your current Status is: **SAO_FINALIZATION**

SEFA – Supplemental Information

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)

Home	Browse Expenditures	Request Organization	Help	Exit
------	---------------------	----------------------	------	------

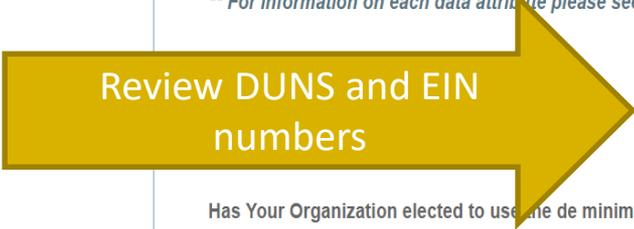
2017 Today's Date is: 05/18/2017

Please fill in / review the below organizational information.
This information will be prepopulated with what was confirmed as of last year. You must confirm this information to complete the submission process.
*** For information on each data attribute please see the info icon for more information.*

DUNS * ⓘ

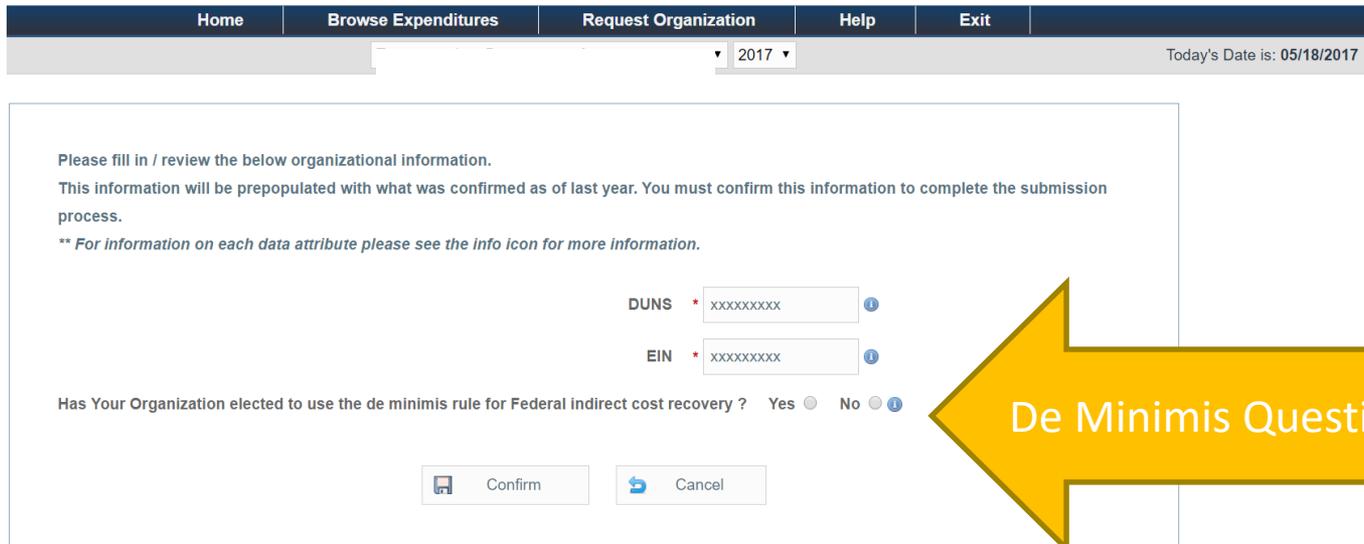
EIN * ⓘ

Has Your Organization elected to use the de minimis rule for Federal indirect cost recovery ? Yes No ⓘ



SEFA – Supplemental Information

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”**.



The screenshot shows a web application interface with a navigation bar at the top containing 'Home', 'Browse Expenditures', 'Request Organization', 'Help', and 'Exit'. Below the navigation bar is a dropdown menu set to '2017' and a date indicator 'Today's Date is: 05/18/2017'. The main content area contains the following text:

Please fill in / review the below organizational information.
This information will be prepopulated with what was confirmed as of last year. You must confirm this information to complete the submission process.
*** For information on each data attribute please see the info icon for more information.*

DUNS * xxxxxxxx ⓘ

EIN * xxxxxxxx ⓘ

Has Your Organization elected to use the de minimis rule for Federal indirect cost recovery ? Yes No ⓘ

At the bottom of the form are two buttons: 'Confirm' and 'Cancel'.



De Minimis Question

SEFA – Confirmation

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	<input checked="" type="checkbox"/>
Step 2: Review Expenditures	<input checked="" type="checkbox"/>
Step 3: DUNS and EIN Verification	<input checked="" type="checkbox"/>
Step 4: Confirm Expenditures or Confirm No Data	<input checked="" type="checkbox"/>
Step 5: Confirm Expenditures Adjustments	<input checked="" type="checkbox"/>

Your current Status is: **SAO_FINALIZATION**

SEFA – Confirmation

The data for the “Current Year” and the “Prior Year” are both displayed.

Home	Browse Expenditures	Request Organization	Help	Exit
		▼ 2017 ▼		
Entity Confirmation				

Please review the data synopsis below and once you feel that it accurately reflects your information, you may confirm the data submission to the State Accounting Office. If you confirm in error please contact SAO : compliance@sao.ga.gov.

** prior year amounts are shown for a reference only

	Current Year (2017)		Prior Year (2016)	
	Count	Amount	Count	Amount
Monetary	7	\$3,417,802.40	8	\$1,529,857.10
Non Monetary	0	\$0.00	0	\$0.00
Pass through	0	\$0.00	0	\$0.00
Outstanding Loan	0	\$0.00	0	\$0.00
Loan Administrative Cost	0	\$0.00	0	\$0.00
Direct	0	--	0	--
Indirect from SRE	4	--	3	--
Indirect not From SRE	3	--	5	--
Research & Development	0	--	0	--

	Current Year (2017)	Prior Year ((2016)
	Count	Count
Number of Programs reported	6	6
Number of Cluster Programs reported	2	2

Once carefully reviewed, click the Confirm button.

 Confirm	 Cancel
---	--

SEFA – Confirmation

This quick link “also” takes the user to the Entity Confirmation page to confirm that the organization has no expenditures data to report.

Home	Browse Expenditures	Request Organization	Help	Exit
		▼ 2017 ▼		
Entity Confirmation				

Please review the data synopsis below and once you feel that it accurately reflects your information, you may confirm the data submission to the State Accounting Office. If you confirm in error please contact SAO : compliance@sao.ga.gov.

** prior year amounts are shown for a reference only

YOU ARE CONFIRMING THAT YOU HAVE NO DATA TO REPORT.

<input type="button" value="Confirm"/>	<input type="button" value="Cancel"/>
--	---------------------------------------

SEFA – Confirmation

After clicking the Confirm button, the next page below will open. This notifies SAO that the current year has been submitted.

Home	Browse Expenditures	Request Organization	Help	Exit
		▼ 2017 ▼		
Entity Confirmation				

You have confirmed for this fiscal year.

Please review the data synopsis below and once you feel that it accurately reflects your information, you may confirm the data submission to the State Accounting Office. If you confirm in error please contact SAO : compliance@sao.ga.gov.

** prior year amounts are shown for a reference only

YOU ARE CONFIRMING THAT YOU HAVE NO DATA TO REPORT.

 Cancel

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.

SEFA – Quick Links – Step 5

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.

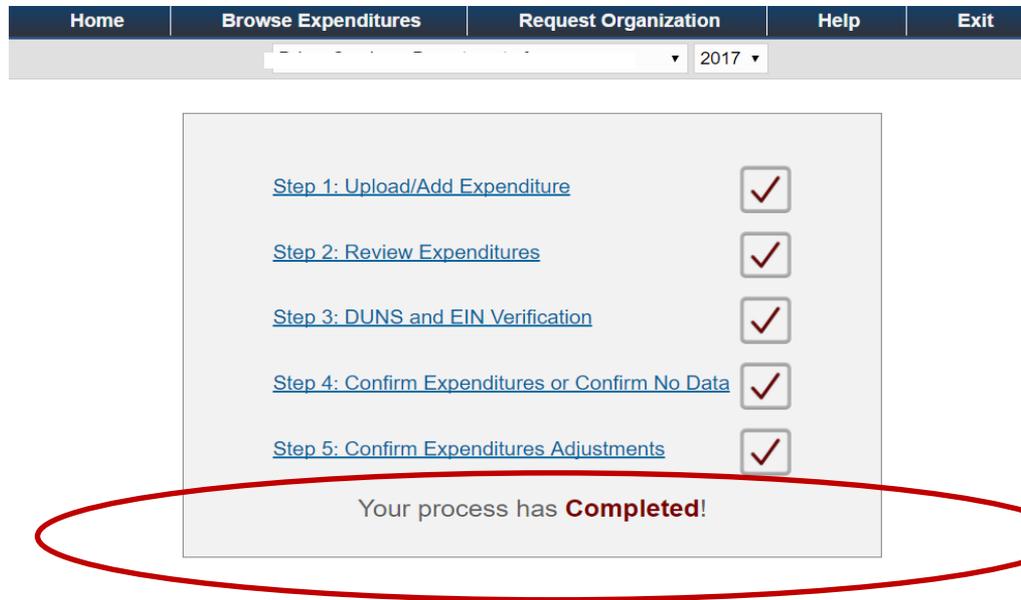
Home	Browse Expenditures	Request Organization	Help	Exit
				2017

Step 1: Upload/Add Expenditure	<input checked="" type="checkbox"/>
Step 2: Review Expenditures	<input checked="" type="checkbox"/>
Step 3: DUNS and EIN Verification	<input checked="" type="checkbox"/>
Step 4: Confirm Expenditures or Confirm No Data	<input checked="" type="checkbox"/>
Step 5: Confirm Expenditures Adjustments	<input type="checkbox"/>

Your current Status is: **ENTITY_CONFIRMATION**

SEFA – Quick Links – Step 5

After the Accept button has been clicked, the user will be redirected to the Home page, and the status will then be updated.



Home	Browse Expenditures	Request Organization	Help	Exit
		2017		
<p>Step 1: Upload/Add Expenditure <input checked="" type="checkbox"/></p> <p>Step 2: Review Expenditures <input checked="" type="checkbox"/></p> <p>Step 3: DUNS and EIN Verification <input checked="" type="checkbox"/></p> <p>Step 4: Confirm Expenditures or Confirm No Data <input checked="" type="checkbox"/></p> <p>Step 5: Confirm Expenditures Adjustments <input checked="" type="checkbox"/></p> <p>Your process has Completed!</p>				

During this process, the Entity Confirmation page will display the number of accepted and denied expenditures that were confirmed.

SEFA Entry Troubleshooting



SEFA – Troubleshooting



Potential Problem	Possible Resolutions
<p data-bbox="224 444 998 486">What to do if CFDA # not in drop down</p> <p data-bbox="224 558 962 658">What to do if CFDA entry only allows non-monetary entry</p> <p data-bbox="224 729 962 829">What to do if CFDA entry only allows monetary entry</p>	<ul data-bbox="1035 444 1789 658" style="list-style-type: none"><li data-bbox="1035 444 1789 544">• Research grant documents to ensure proper CFDA information<li data-bbox="1035 558 1789 658">• If updates or additions are needed, contact: compliance@sao.ga.gov
<p data-bbox="224 922 991 1022">How to determine who is a State of Georgia Reporting Organization (SRE)?</p>	<ul data-bbox="1035 922 1740 1079" style="list-style-type: none"><li data-bbox="1035 922 1740 1079">• Refer to listing on SAO's website: https://sao.georgia.gov/federal-compliance-reporting

SEFA – Troubleshooting



Potential Problem	Possible Resolutions
What to do if State of Georgia Reporting Organization (SRE) name is not an option in the drop down	<ul style="list-style-type: none">• 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	<ul style="list-style-type: none">• 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)

Where to Find Information



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