

# Schedule of Federal Award Expenditures (SEFA)

## 2023 Completeness Guide

### Important Information

- *Blue italicized text indicates guidance from CFAE.*
- *Bookmarks in this document have been replaced by a Table of Contents which can be found on the following page.*
- *This document does not include all Federal programs an entity might report. Revisions to this document are made as FACCRs are released and/or updated.*
- *Program-specific guidance is in addition to the General Guidance for Grants on page 4.*

**AOS Auditors:** *In addition to the documentation in this file, please review the guidance and test the SEFA Completeness procedures in TeamMate.*

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## General Guidance for Grants

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### Reporting in the Schedule of Expenditures of Federal Awards

*The auditee must prepare a schedule of expenditures of Federal awards for the period covered by their financial statements, which must include the total Federal awards expended as determined in accordance with [2 CFR § 200.502](#).*

*Reminder: For reporting purposes on the SEFA, we are looking at when the **expenditure was MADE** not when the revenue was received. Additionally, auditors should be aware of the period in which expenditures are able to be incurred for COVID-19 programs, as expenditures may have occurred during the fiscal year but not be reimbursed until after fiscal year end.*

*While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple Federal award years, the auditee may list the amount of Federal awards expended for each Federal award year separately.*

At a minimum, per 2 CFR 200.510, the schedule must:

- List individual Federal programs by Federal agency. For a cluster of programs, provide the cluster name, list individual Federal programs within the cluster of programs, and provide the applicable Federal agency name. For R&D, total Federal awards expended must be shown either by individual Federal award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.
- For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included.
- Provide total Federal awards expended for each individual Federal program and the Assistance Listing number or other identifying number when the Assistance Listing information is not available. For a cluster of programs also provide the total for the cluster.
- Include the total amount provided to subrecipients from each Federal program.
- For loan or loan guarantee programs described in § 200.502 Basis for determining Federal awards expended, paragraph (b), identify in the notes to the schedule the balances outstanding at the end of the audit period. This is in addition to including the total Federal awards expended for loan or loan guarantee programs in the schedule.
- Include notes that describe that significant accounting policies used in preparing the schedule, and note whether or not the auditee elected to use the 10% de minimis cost rate as covered in [2 CFR § 200.414](#) Indirect (F&A) costs.

(Source: [2 CFR § 200.510](#))

### Grants Passed through the Ohio Department of Health (ODH)

Certain grants passed through ODH have stated deliverables which must be achieved by subrecipients. The deliverables **do not** impact the reporting of expenditures on the SEFA. For cash basis SEFAs, amounts should be reported when expenditures are made, regardless of the status of deliverables.

Deliverables are used by ODH to ensure that subrecipients are working toward the stated goals and objectives of the grant. If subrecipients meet the deliverable requirements but have not fully expended the grant award amount received, ODH will either (1) allow subrecipients to use the excess funds to further the grant's stated goals and

objectives or (2) recoup the excess funds. Auditors should review communication between the subrecipient and ODH to determine the method used by ODH in cases where excess grant funding is retained after the stated deliverables have been completed.

*(Source: Discussion with ODH 11/13/2023)*

In order to better identify grant funds for monitoring purposes, ODH requests entities include a footnote containing ODH and Federal funding identifying information, as well as the dollar amount of program funding received from ODH during the audit period. For single audits, ODH requests this information be included in the Notes to the SEFA. For non-single audits, ODH requests this information be included in the Notes to the Financial Statements.

*While ODH requests the inclusion of this note, this is not a UG or GAAP required footnote and no modification will be made to the opinion on the Schedule of Expenditures of Federal Awards or financial statements if the note is not included.*

If included, the identifying information should include the following/be in the following format:

- Federal Funder (ex. Department of Health and Human Services)
- Pass-Thru Entity (ex. Ohio Department of Health/Contracted Entity, etc.)
- Grant Title (ex. Maternal, Infant and Early Childhood Home Visiting Grant)
- Federal AL Number (ex. 93.870)
- Project Number (ex. XXXXXXXMHXXX)
- Reimbursement Amount (ex. \$420,000 identified in GMIS as all cash reimbursements for the audit period being reported)

*(Source: Shannon Coleman, Financial Program Manager, ODH 10/18/2023)*

### **Grants Passed through the Ohio Department of Education and Workforce (DEW)**

*House Bill 33 included several legislative changes impacting the Ohio Department of Education. In October 2023, the Department of Education (ODE) was renamed the Department of Education and Workforce (DEW). Acronyms and references throughout this document will reflect this name change.*

OAKS is not currently assigning pass-through numbers. Because DEW may reinstate pass-through numbers in the future, we suggest districts continue to create special cost centers within their funds to separately summarize amounts for each fiscal year.

#### *Consortium / Partnership Grant Expenditures*

Program funds may be awarded and allocated to a grantee and then transferred to a consortium relationship or partnership. This can be either required or optional; however, in both situations the entity has received a benefit from the federal grant(s). Refer to DEW's [Grants Management Guidance 2024-001](#) for additional information on reporting consortium / partnership grant expenditures.

*(Source: Ohio Department of Education and Workforce (DEW))*

### **COVID Federal Expenditures**

*Auditors should inquire with their entity to determine if the government received COVID-19 Federal Funding. Additional COVID-19 resources are available at [https://ohioauditor.gov/resources/COVID19\\_assistance.html](https://ohioauditor.gov/resources/COVID19_assistance.html).*

*Expenditures of COVID-19 related funding must be identified on a separate line item with a designation identifying them as COVID-19 Funding. Example:*

10.555	National School Lunch Program	\$XX,XXX
10.555	Covid-19 National School Lunch Program	\$XX,XXX

SEFA and Footnote resources, including shells, are available for local governments and IPAs at [Single Audit Practice Aids & Audit Report Shells](#) and for AOS auditors on the Federal page of the intranet.

## **#10.415 Rural Rental Housing Loans**

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The USDA considers loans under AL #10.415 to have continuing compliance requirements.

*(Source: Sherry White, USDA Loan Specialist 11/14/2023 and RD MFH Program Audit Determination Worksheet)*

*Under 2 CFR 200.502(b), the beginning of the audit period balance of loans from previous years for which the Federal Government imposes continuing compliance requirements must be included in the calculation of expenditures for the SEFA. See [2 CFR 200.502\(b\)](#) for further information.*

## **#10.427 Rural Rental Assistance Payments**

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The USDA considers loans under AL #10.427 to have continuing compliance requirements.

*(Source: Sherry White, USDA Loan Specialist 11/14/2023 and RD MFH Program Audit Determination Worksheet)*

*Under 2 CFR 200.502(b), the beginning of the audit period balance of loans from previous years for which the Federal Government imposes continuing compliance requirements must be included in the calculation of expenditures for the SEFA. See [2 CFR 200.502\(b\)](#) for further information.*



## #10.551, 10.561 Supplemental Nutrition Assistance Program (SNAP) Cluster

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The following programs are included in this Cluster:

- #10.551 Supplemental Nutrition Assistance Program (SNAP)
- #10.561 State Administrative Matching Grants for the Supplemental Nutrition Assistance Program

SNAP (Food Assistance) benefits are regulated by the United States Department of Agriculture – Food and Nutrition Services, the regulations are implemented by the state and the benefits are then county administered. The State has the responsibility to regulate that administration; therefore, the State Region will audit eligibility and recipient benefit payments.

The County federal schedule will report direct administrative and other expenditures (whether charged directly to the program or allocated through a cost allocation plan or cost pool) paid by the County.

For guidance on ODJFS grants reported on county SEFAs, auditors should refer to the ODJFS prepared [PA Federal grant template](#). While the CR 504 CFDA report is a good starting point for counties to determine the expenditures to be reported on the SEFA, there are some programs or parts of program that are not reflected in this report. The ODJFS Federal grant template spreadsheet provides program specific information for testing the SEFA. Also, see note 1 on the CR504 tab of the PA Federal grant template concerning the exclusion of SNAP ARPA incentives, earnings, refunds, and collections on the SEFA.

Per ODJFS, all grants are reported on a cash basis and should be presented likewise on the SEFA.

To ensure expenditures are reported accurately by Assistance Listing #, auditors should also determine how multi-agency contract expenditures are recorded on the schedule of federal awards expenditures.

The local government should report federal expenditures for Assistance Listing #10.551/10.561. [2 CFR 200.510 \(b\)\(2\)](#) (2 CFR 400.1 giving regulatory effect) requires including pass-through numbers (if any) on the Schedule. Counties should report the subgrant agreement number (i.e. G-2223-11-XXXX) as the pass-through number and roll the grants up in total by Assistance Listing. Please note there may be two subgrant agreements in place for the calendar year. If that is the case, then report both numbers (i.e. G-2223-11-XXXX / G-2425-11-XXXX).

*Note:* It is doubtful counties receive funding under 10.551 due to this portion of the Cluster being for the recipient benefits. Auditors should discuss with the County JFS if these funds were received by the County.

SNAP Cluster	Assistance Listing #	Pass through number	Expenditures
Supplemental Nutrition Assistance Program (SNAP)	10.551	G-2223-11-XXXX / G-2425-11-XXXX	\$XXX,XXX
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (Administrative Costs)	10.561	G-2223-11-XXXX / G-2425-11-XXXX	\$XXX,XXX

The Pandemic EBT program is reported under AL #10.542 (Food Benefits) and AL #10.649 (Administrative Costs).

## **#10.553, #10.555, #10.556, #10.559, #10.582 Child Nutrition Cluster**

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*The following programs are included in this Cluster:*

- #10.553 School Breakfast Program (SBP)
- #10.555 National School Lunch Program (NSLP)
- #10.556 Special Milk Program for Children (SMP)
- #10.559 Summer Food Service Program for Children (SFSP)
- #10.582 Fresh Fruit and Vegetable Program (FFVP)

### **Valuing USDA Donated Foods**

The distributing agency or recipient agency must consider the value of USDA donated foods as part of the Nutrition Cluster grants as indicated above. There are two steps in accomplishing this:

1. Determining the quantity of each USDA donated food "expended".
  - a. A distributing agency, and a recipient agency in CSFP, TEFAP, or FDPIR, must consider all USDA donated foods ***distributed or used*** in a school or fiscal year as expended.
  - b. A recipient agency in NSLP, CACFP, or SFSP, or a charitable institution that receives donated foods in accordance with [7 CFR § 250 Subpart E](#), must consider all USDA donated foods ***received*** in a school or fiscal year as expended.
2. Assigning value to the quantity of each USDA donated food "expended".

In accordance with Section 502(g) of the Uniform Guidance ([2 CFR 200.502\(g\)](#)), Federal non-cash assistance, such as USDA donated foods, must be valued at either fair market value (FMV) at the time of receipt, or at the value determined by the Federal agency. Accordingly, for audit purposes, a distributing or recipient agency may use either the FMV of donated foods at the time of their receipt or one of the donated food valuation methods included in [7 CFR 250.58\(e\)](#).

Each distributing or recipient agency must choose a method of valuing donated foods for audit purposes. In most cases, it would probably be easier for a distributing or recipient agency to use one of the options listed in 7 CFR 250.58(e), rather than having to determine the FMV at the time of their receipt. However, in some cases it may be easier to use the FMV. Once a distributing or recipient agency has selected a method of assigning value to donated foods, it must use that method consistently in all of its audit activities, and must maintain a record of the means of valuing donated foods for such purpose.

(Source: [USDA Food Distribution National Policy Memorandum FD-104](#), Revised 12/2/2016)

### **Food Service Management Companies (FSMC)**

Entities utilizing a FSMC must consider the impact on the single audit. [FSMC Contracts for FY23](#) and [FSMC Contracts for FY24](#), provided by DEW, list schools which contract with FSMCs, the FSMC used, contract type, and contract date.

### **State of Ohio**

- The CATS system is the required system for all schools ordering commodities **directly** from DEW. Schools receiving commodities through the Southwest Ohio Educational Purchasing Council (SWEPC) co-op **will not** have their activities reflected in CATS. Please refer to the [list of schools](#) that participate in the SWEPC co-op.
- For schools receiving commodities through the SWEPC, auditors should utilize confirmation from the SWEPC (for instance, a PAL report) to verify the commodities reported on the SEFA.
- For schools who are **not** members of the SWEPC (i.e. order commodities directly from DEW):
  - The State Region identified deficiencies during the FY21 State of Ohio audit, which were not fully corrected in the FY22 State of Ohio Audit, and which may result in errors on the CATS reports for schools ordering commodities directly from DEW. As such, auditors should verify that schools ordering commodities directly from DEW have controls in place to verify that the amount of commodities per the CATS report are accurate. These controls should be documented and tested during SEFA testing.
  - Note that in the past, some schools utilized order forms from the CATS system to calculate commodities. Per DEW, this method is not correct as occasionally schools do not receive everything they order.
  - As noted above, schools may select to calculate the FMV of their commodities at the time of receipt, or use the value determined by the Federal agency.
    - If the school participates in the government donated food program, utilizes the CATS system, and uses FMV, you must obtain their support and calculations, and test such.
    - If the school participates in the government donated food program, utilizes the CATS system and used the value determined by the Federal agency, then DEW uses the option “the USDA commodity file cost as of a date specified by the distributing agency” via the CATS system. In February 2014, DEW created a report available in the CATS system to assist clients & auditors in determining this value. The following steps will explain how to obtain this report, as long as the school used the CATS system. The report is available beginning with FY 2013, and will reflect the information in the system at the time the report is generated.
  - In the CATS system, the school can obtain the necessary reports by following these steps.
    - Upon logging into the CATS system, the client should click on “Reports”, then “Value of Commodities Offered/Received”, then choose your program year, ensure the entity name appears in the “Agency” field and click on “Create Report” – this brings up the “Value of Commodities Offered-Received” report. To obtain the commodity value to report on the Federal Schedule, add the figures under the “Received Entitlement Value” and “Received Bonus Value” columns. (While the “Received Converted Value” column is not currently being utilized, if an amount appears in this column in the future, it would need included as well.)
      - To print this page, click on the drop-down arrow next to the words “Select a format”, select “pdf” and click the “export” button.
      - If the school participates in the Department of Defense (DoD) Fresh Fruit and Vegetable Program, the Department of Defense (DoD) Fresh Fruit and Vegetable Program entitlement value would be contained within the Received Entitlement Value figure presented on the Value of Commodities Offered-Received report since it has been transferred to the Department of Defense. However, you will need to obtain the school’s support for the amount of the Department of Defense (DoD) Fresh Fruit and Vegetable Program entitlement value that was actually used and

adjust the Received Entitlement Value by the unused Department of Defense (DoD) Fresh Fruit and Vegetable Program entitlement value portion.

- Processing charges and S&H charges are not included in the values on this report, as they do not get included in the commodities figure on the SEFA. Note as of FY 2016, schools using the state commodity system were not charged shipping fees at all because DEW had enough to cover their administrative fees that year – this is determined on a year-by-year basis.

**PLEASE NOTE:**

- DEW informed us OAKS is not currently assigning pass-through numbers.
- Not all schools receive “bonus commodities,” which are commodities received in addition to their commodity entitlement.

*(Source: Ohio Department of Education and Workforce (DEW))*

**Carryover from Prior Fiscal Year(s)**

Due in large part to the impact of the COVID-19 pandemic, some schools may have had Federal receipts in excess of total food service expenditures for fiscal years 2020, 2021, and/or 2022. Reported SEFA expenditures are limited to actual expenditures plus commodities. Clients and auditors should track the receipts carried into the subsequent fiscal year(s) and report on the subsequent SEFA accordingly until all carryover funding has been reported.

*(Source: AOS CFAE and Ohio Department of Education and Workforce (DEW))*

*Supply Chain Assistance funding is provided by DEW under AL #10.555.*

**#10.557 Special Supplemental Nutrition Program for Women, Infants and Children (WIC)**

*No program specific guidance; please see "General Guidance for Grants" on page 4.*

## **#10.760 Water and Waste Disposal Systems for Rural Communities**

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### *Interim Financing*

After RUS has made a commitment on a loan, the borrower may be required to obtain interim financing from commercial sources (e.g., a bank loan) for the construction period (7 CFR 1780, section 1780.39(d)). Interim financing is required for all loans over \$500,000, except in documented instances where financing cannot be obtained at reasonable rates. Expenditures from these commercial sources that will be repaid from the proceeds of the RUS loan should be considered federal awards expended, included in determining Type A programs, and reported in the Schedule of Expenditures of Federal Awards.

### *Status of Outstanding Loan Balance After Project Completion*

In years after the program funds are expended and construction is completed, and the only ongoing financial activity of the program is the payment of principal and interest on outstanding loan balances, the prior loan balances are not considered to have continuing compliance requirements under 2 CFR 200, section 200.502(d). Prior loans that do not have continuing compliance requirements other than to repay the loans are not considered federal awards expended and, therefore, are not required to be audited under 2 CFR Part 200, Subpart F.

However, this does not relieve the borrower of the requirement to file financial reports on these loans (which are not required to be audited) or otherwise comply with program requirements (e.g., maintaining insurance, depositing funds in federally insured banks, obtaining prior approval for sales of plant).

*(Source: 2023 OMB Compliance Supplement, Part 4, USDA, #10.760 Water and Waste Disposal Systems for Rural Communities)*

*Loan financing under AL #10.760 can be achieved by the entity issuing bonds which are subsequently purchased and held by the United States of the America, acting through the USDA / RUS. When entities have bonds or other financing outstanding for water or sewer projects, auditors should make appropriate inquiries and review financing documents to determine whether the funding was issued under this program and subject to SEFA reporting.*

## #11.300, #11.307 Economic Development Cluster

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### *RLF Awards: Schedule of Expenditures of Federal Awards*

For purposes of completing the SEFA, each EDA RLF award (Assistance Listing 11.307) must be shown as a separate line item, separate from any other Economic Adjustment Assistance award received by the RLF recipient. Each RLF award must be identified as a loan program. (RLF awards are unique among Public Works and Economic Adjustment Assistance awards in this respect; all other Public Works and Economic Adjustment Assistance awards are not loan programs.) The SEFA for RLF awards must be calculated as follows:

1. Balance of RLF principal outstanding on loans at the end of the recipient's fiscal year, *plus*
2. Cash and investment balance in the RLF at the end of the recipient's fiscal year, *plus*
3. Administrative expenses paid using RLF income during the recipient's fiscal year, *plus*
4. Administrative expenses paid using award funds designated for administrative expenses during the recipient's fiscal year, *plus*
5. The unpaid principal of all loans written off during the recipient's fiscal year.
6. *Multiply* this sum (1+2+3+4+5) by the federal share of the RLF award. The federal share is defined as the federal participation rate (or the federal grant rate) as specified in the grant award (or as may be amended by EDA).

Note: Consolidated or merged RLF awards must be shown as a single line item on the SEFA (see III.N.3, "Special Tests and Provisions - Addition of Lending Areas and Consolidation and Merger of RLFs"). In this case, the federal share will be specified in the amendment consolidating the RLF awards.

The federal grant rates for each EDA RLF can be found in the grant award documents; specifically, Form CD-450 or Form CD-451.

For the purposes of calculating federal expenditures, RLF recipients are not permitted to factor in an allowance for bad debt.

A note showing the figures used in this calculation must accompany the SEFA.

### *RLF Awards: Continuing Compliance Requirements for RLFs*

EDA retains a federal interest in RLF award funds until the RLF award is terminated or EDA releases its federal interest in the RLF award funds. As such, required reporting and EDA oversight of the RLF also continue until the award is terminated or EDA releases its federal interest in the RLF award funds.

In the event EDA releases its federal interest in the RLF award funds, the RLF award must appear in the SEFA in the fiscal year of release, and audited as appropriate, but the RLF must not be included in the SEFA in the fiscal years following release. In the fiscal year of release the SEFA must be calculated as the date of release, not as of the end of the recipient's fiscal year.

*(Source: 2023 OMB Compliance Supplement, Part 4, Department of Commerce, Economic Development Cluster)*

## #14.218, #14.225 CDBG Entitlement Grants Cluster

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The following programs are included in this Cluster:

- #14.218 Community Development Block Grants/Entitlement Grants
- #14.225 Community Development Block Grants/Special Purpose Grants/Insular Areas
  
- Block grant/Entitlement grant program:
  - Reported on the SEFA in accordance with [2 CFR 200.502\(a\)](#)
- Not a loan / loan guarantee program as defined in the Uniform Guidance:
  - Not reported on the SEFA in accordance with [2 CFR 200.502](#) (b) & (d)
- Program income:
  - Loan repayments and interest income are referred to as program income by the local governments, but it is not program income under the Uniform Guidance.
  
- If there are material funds on hand with no activity for an extended period of time, auditors will inquire if the activity is reported on the required semi-annual report and verbally recommend the local government (Community) discuss the status of these funds with HUD.

Schedule of Expenditures of Federal Awards (SEFA) Reporting	Expenditures Reported on SEFA & Data Collection Form (DCF)	Expenditures <u>Not</u> Reported on SEFA & DCF
Project based expenditures	X	
<u>Initial loans</u> issued from grant  (not expenditures from reloaned amounts from revolving loan program income – see program income expenditures below)	X	
Grants to subrecipients	X	
Repayment of unused program income revolving loan grant funds or unused project grant funds		X
Program income expenditures (revolving loan grant repayments of principal and interest income)		X

(Source: Meeting with Department of Housing and Urban Development)



## #14.228 Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii

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### COVID-19 Funding:

Grant agreements with COVID-19 funding provide information related to the funding source in Attachment A – Scope of Work and Budget. Attachment A includes the “Program Application Type” field which notes the funding is COVID related (e.g. “CDBG CARES”) and the Grant Number field includes grant numbers with a “-4” or “-5” at the end, indicating CARES Act funding (e.g. B-D-20-1DA-4”).

### Ohio Department of Development (ODOD), Office of Community Development (OCD) Schedule of Expenditures Reporting Guidance:

- Funding passed through from the Ohio Development Services Agency (ODOD), Office of Community Development (OCD)
- Non-entitlement grant program
  - Reported on the SEFA in accordance with [2 CFR 200.502](#) a
- Not a loan / loan guarantee program as defined in the Uniform Guidance
  - Not reported on the SEFA in accordance with [2 CFR 200.502](#) b & d
- Program income:
  - Loan repayments and interest income are referred to as program income by OCD and the local governments, but it is not program income under the Uniform Guidance.
  - Reported by local governments semi-annually and monitored by OCD.
  - Must meet block grant requirements in accordance with the signed administrative agreement between the local government and OCD every 3 years.
  - OCD may grant waivers for the use of program income funds for alternative purposes.
- If there are material funds on hand with no activity for an extended period of time, auditors will inquire if the activity is reported on the required semi-annual report and verbally recommend the local government (Community) discuss the status of these funds with OCD.
- OCD has requested Community grant recipients include in their SEFA Footnotes the following disclosure:

The current cash balance on “Community’s” local program income account as of “date” is “\$000,000.00”.

*While ODOD requests the inclusion of this note, this is not a UG required footnote and no modification will be made to the opinion on the Schedule of Expenditures of Federal Awards or financial statements if the note is not included.*

### Legend:

SEFA = Schedule of Expenditures of Federal Awards

DCF = Data Collection Form

Schedule of Expenditures of Federal Awards (SEFA) Reporting	Expenditures Reported on SEFA & DCF	Expenditures Not Reported on SEFA & DCF
Project based expenditures	X	
<u>Initial loans</u> issued from State grant  (not expenditures from reloaned amounts from revolving loan program income – see program income expenditures below)	X	
Grants to subrecipients	X	
Repayment to the State of unused program income revolving loan grant funds or unused project grant funds		X
Use of dormant program income revolving loan grant funds in accordance with waiver granted by OCD		X
Program income expenditures (revolving loan grant repayments of principal and interest income)		X

Beginning with grants awarded in 2014, some entities are now forming partnerships for the Community Housing Impact & Preservation (CHIP) / CDBG grants (with another City, County, etc.). See [Program year \(PY\) 2018 CHIP Partnership Agreement Guidance](#).

- In these partnerships, there is 1 lead entity whose name the grant is in – this is the entity whose SEFA the grant belongs on. All other non-lead partners to the grant are considered vendors/contractors, and therefore the grant does not get reported on their SEFAs.

*(Source: Ohio Department of Development (ODOD), Office of Community Development (OCD))*

*As for financial statement reporting, auditors need to consider the potential of a GASB 24 pass-through grant relationship. See AOS Bulletin 2000-008 for further guidance. In addition, for GAAP entities, auditors should review the grant documents and consider whether a receivable should be booked in accordance with GASB 33.*

## #14.239 Home Investment Partnerships Program

### Ohio Department of Development, Office of Community Development (OCD) Schedule of Expenditures Reporting Guidance:

- Funding passed through from the Ohio Department of Development (ODOD), Office of Community Development (OCD)
- Non-entitlement grant program
  - Reported on the SEFA in accordance with [2 CFR 200.502\(a\)](#)
- Not a loan / loan guarantee program as defined in the Uniform Guidance
  - Not reported on the SEFA in accordance with [2 CFR 200.502\(b\) and \(d\)](#)
- Program income:
  - Loan repayments and interest income are referred to as program income by OCD and the local governments, but it is not program income under the Uniform Guidance.
  - Reported by local governments semi-annually and monitored by OCD
  - Must meet housing program income requirements in accordance with the signed administrative agreement between the local government and OCD every 5 years
  - OCD may grant waivers for the use of program income funds for alternative purposes.
- If there are material funds on hand with no activity for an extended period of time, auditors will inquire if the activity is reported on the required semi-annual report and verbally recommend the local government (Community) discuss the status of these funds with OCD.
- OCD has requested Community grant recipients include in their SEFA Footnotes the following disclosure:
 

The current cash balance on “Community’s” local program income account as of “date” is “\$000,000.00”.

#### Legend:

SEFA = Schedule of Expenditures of Federal Awards

DCF = Data Collection Form

Schedule of Expenditures of Federal Awards (SEFA) Reporting	HOME, Assistance Listing #14.239 (except CHDO)		HOME, Assistance Listing #14.239 CHDO	
	Expenditures Reported on SEFA & DCF	Expenditures <u>Not</u> Reported on SEFA & DCF	Expenditures Reported on SEFA & DCF	Expenditures <u>Not</u> Reported on SEFA & DCF
Project based expenditures	X		X	
Initial loans issued from State grant	X		N/A	

(not expenditures from reloaned amounts from revolving loan program income – see program income expenditures below)				
Grants to subrecipients	X		N/A	
Repayment to the State of unused program income revolving loan grant funds or unused project grant funds		X		X (Project grant funds)
Use of dormant program income revolving loan grant funds in accordance with waiver granted by OCD		X		N/A
Program income expenditures (revolving loan grant repayments of principal and interest income)		X		N/A

*(Source: Ohio Department of Development, Office of Community Development (OCD))*

Beginning with grants awarded in 2014, some entities are now forming partnerships for the Community Housing Impact & Preservation (CHIP) / CDBG grants (with another City, County, etc.). See [Program year \(PY\) 2018 CHIP Partnership Agreement Guidance](#).

- In these partnerships, there is 1 lead entity whose name the grant is in – this is the entity whose SEFA the grant belongs on. All other non-lead partners to the grant are considered vendors/contractors, and therefore the grant does not get reported on their SEFA's.

*(Source: Ohio Department of Development, Office of Community Development (OCD))*

*For financial statement reporting, auditors need to consider the potential of a GASB 24 pass-through grant relationship. See AOS Bulletin 2000-008 for further guidance. In addition, for GAAP entities, auditors should review the grant documents and consider whether a receivable should be booked in accordance with GASB 33.*

## #14.850 Public and Indian Housing

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The Moving to Work (MTW) demonstration program (Assistance Listing 14.881) allows selected PHAs the flexibility to design and test various approaches to providing and administering housing assistance consistent with the MTW Agreement executed by the PHA and HUD. An MTW agency may combine funds from the following three programs:

1. Section 8 Housing Choice Vouchers (Assistance Listing 14.871)
2. Public Housing Capital Fund (Assistance Listing 14.872)
3. Public and Indian Housing (Assistance Listing 14.850)

Depending on if a PHA is operating under an MTW Agreement or the MTW Operations Notice, the auditor should look to the MTW Agreement or the MTW Operations Notice, as applicable, to determine which funds are included. If Public Housing funds are transferred out of Public Housing, pursuant to either an MTW Agreement or the MTW Operations Notice, they are subject to the requirements of the MTW Agreement or the MTW Operations Notice and should not be included in the audit universe and total expenditures for Public Housing when determining Type-A programs. On the Schedule of Expenditures of Federal Awards, the amounts transferred out should not be shown as Public Housing expenditures but should be shown as expenditures for the MTW Demonstration program. Also, if other program funds are transferred into the Public Housing account pursuant to an MTW Agreement or the MTW Operations Notice, all of the Public Housing funds would then be considered MTW funds.

If the MTW agency does not transfer all the funds from Public Housing into the MTW account or another program, those funds would be considered, and audited, under Public Housing.

*(Source: 2023 OMB Compliance Supplement, Part 4, HUD, #14.850 Public and Indian Housing)*

REAC has interpreted federal awards expended for Single Audit determination purposes as follows:

1. For subsidy programs (Low Rent and Section 8), federal awards expended would equal the net ACC subsidy for the PHA's fiscal period under audit. Specifically, the net Low Rent operating subsidy received, and the net Section 8 (Voucher or Certificate) dollars received, net of year-end adjustments, by the PHA would be the federal awards expended for the fiscal period under audit.
2. For grant programs, federal awards expended would equal the PHA disbursements for allowable costs for that specific grant made within the fiscal period under audit (this would include disbursements charged against the grant award and program income).

*(Source: [HUD Clarification of Public Housing Authority Reporting Requirements, Accounting Issue #10](#))*

## #14.871, #14.879 Section 8 Housing Voucher Cluster

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*The following programs are included in this Cluster:*

- #14.871 Section 8 Housing Choice Vouchers
- #14.879 Mainstream Voucher Program (MV)

EHV program funding is reported under Assistance Listings (formerly referred to as Catalog of Federal Domestic Assistance) number 14.871 -“Housing Choice Voucher Program” on the Schedule of Expenditures of Federal Awards. The PHA should identify how much of the EHV funding is included in the total either by a footnote to the SEFA or by adding detail lines in the SEFA itself under the provisions of PIH Notice 2021-25 (HA), Section 8. k.

*(Source: 2023 OMB Compliance Supplement, Part 4, HUD, Housing Voucher Cluster)*

The Moving to Work (MTW) demonstration program (Assistance Listing 14.881) allows selected PHAs the flexibility to design and test various approaches to providing and administering housing assistance consistent with the MTW Agreement executed by the PHA and HUD. An MTW agency may combine funds from the following three programs:

1. Section 8 Housing Choice Vouchers (Assistance Listing 14.871)
2. Public Housing Capital Fund (Assistance Listing 14.872)
3. Public and Indian Housing (Assistance Listing 14.850)

If a PHA is operating under an MTW Agreement, the auditor should look to the MTW Agreement to determine which funds are included in the MTW Agreement. If CFP funds are transferred out of CFP, pursuant to an MTW Agreement, they are subject to the requirements of the MTW Agreement and should not be included in the audit universe and total expenditures for CFP when determining Type A programs. On the Schedule of Expenditures of Federal Awards, the amounts transferred out should not be shown as CFP expenditures but should be shown as expenditures for the MTW Demonstration program. Also, if other program funds are transferred into the CFP account pursuant to an MTW Agreement, all of the CFP funds would then be considered MTW funds.

Where the MTW agency does not transfer all the funds from the CFP into the MTW account or another of the authorized program, those funds would be considered, and audited, under the CFP.

*(Source: 2023 OMB Compliance Supplement, Part 4, HUD, #14.872 Public Housing Capital Fund)*

REAC has interpreted federal awards expended for Single Audit determination purposes as follows:

3. For subsidy programs (Low Rent and Section 8), federal awards expended would equal the net ACC subsidy for the PHA’s fiscal period under audit. Specifically, the net Low Rent operating subsidy received, and the net Section 8 (Voucher or Certificate) dollars received, net of year-end adjustments, by the PHA would be the federal awards expended for the fiscal period under audit.
4. For grant programs, federal awards expended would equal the PHA disbursements for allowable costs for that specific grant made within the fiscal period under audit (this would include disbursements charged against the grant award and program income).

*(Source: [HUD Clarification of Public Housing Authority Reporting Requirements, Accounting Issue #10](#))*

*Recipients should consider disclosing in the Notes to the SEFA that receipts are reported for this program in accordance with Federal Agency Guidance.*

## #14.872 Public Housing Capital Fund

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The Moving to Work (MTW) demonstration program (Assistance Listing 14.881) allows selected PHAs the flexibility to design and test various approaches to providing and administering housing assistance consistent with the MTW Agreement executed by the PHA and HUD. An MTW agency may combine funds from the following three programs:

1. Section 8 Housing Choice Vouchers (Assistance Listing 14.871)
2. Public Housing Capital Fund (Assistance Listing 14.872)
3. Public and Indian Housing (Assistance Listing 14.850)

If a PHA is operating under an MTW Agreement, the auditor should look to the MTW Agreement to determine which funds are included in the MTW Agreement. If CFP funds are transferred out of CFP, pursuant to an MTW Agreement, they are subject to the requirements of the MTW Agreement and should not be included in the audit universe and total expenditures for CFP when determining Type A programs. On the Schedule of Expenditures of Federal Awards, the amounts transferred out should not be shown as CFP expenditures but should be shown as expenditures for the MTW Demonstration program. Also, if other program funds are transferred into the CFP account pursuant to an MTW Agreement, all of the CFP funds would then be considered MTW funds.

Where the MTW agency does not transfer all the funds from the CFP into the MTW account or another of the authorized program, those funds would be considered, and audited, under the CFP.

*(Source: 2023 OMB Compliance Supplement, Part 4, HUD, #14.872 Public Housing Capital Fund)*

REAC has interpreted federal awards expended for Single Audit determination purposes as follows:

1. For subsidy programs (Low Rent and Section 8), federal awards expended would equal the net ACC subsidy for the PHA's fiscal period under audit. Specifically, the net Low Rent operating subsidy received, and the net Section 8 (Voucher or Certificate) dollars received, net of year-end adjustments, by the PHA would be the federal awards expended for the fiscal period under audit.
2. For grant programs, federal awards expended would equal the PHA disbursements for allowable costs for that specific grant made within the fiscal period under audit (this would include disbursements charged against the grant award and program income).

*(Source: [HUD Clarification of Public Housing Authority Reporting Requirements, Accounting Issue #10](#))*

## **#17.258, #17.259, #17.278 Workforce Innovation and Opportunity Act (WIOA) Cluster**

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*The following programs are included in this Cluster:*

- #17.258 WIOA Adult Program
- #17.259 WIOA Youth Activities
- #17.278 WIOA Dislocated Worker Formula Grants

ODJFS issues all WIOA funds to the 20 local area fiscal agents. The fiscal agents, in turn, issue sub-awards to various local entities delivering the services including:

- Staff to the local board and the fiscal agent staff who expend WIOA Administrative funds (up to 10 percent of the grant)
- Sub-areas which may include County JFS agencies and non-profits such as county Community Action Agencies
- Youth providers which must be procured competitively by the local board unless the local board opts to designate the CCMEP Lead Agency to carry-out certain permissible activities as defined in WIOA policy letter
- Optional other sub-recipients such as providers of Adult and Dislocated Worker career services which do not need to be procured competitively

All of the above organizations, if determined to be sub-recipients rather than contractors, must report their federal spending on their SEFA.

**Note:** Previously under WIA, a single area could hold multiple roles listed above: (i.e. serve as staff to the local board, service provider, and One-Stop Operator (now referred to as Ohio Means Job Center)). The new requirement to procure One-Stop Operators under WIOA and other local board oversight responsibilities led ODJFS to require organizational separation between the staff to the local board and the entities providing services to job seekers and Youth. Because of the need for separation between board staff and service providers, some areas established COGs to employ the local board staff. All new COGs established by a WIOA Area, must complete an analysis to determine who should be reporting the federal funding and receiving the single audit.

**See also:** <http://emanuals.jfs.ohio.gov/Workforce/WIOA/WIOAPL/WIOAPL-15-18-1.stm>

### **Reporting WIOA on County Schedules of Federal Awards Expenditures (SEFAs)**

For guidance on ODJFS grants reporting on county SEFAs, auditors should refer to the ODJFS prepared [WIOA Federal grant template](#). The ODJFS Federal grant template spreadsheet provides program specific information for testing the SEFA.

Fiscal agents may disclose the amounts they transmit to other entities in the notes to their federal awards expenditure schedule. However, fiscal agents should not report these amounts as disbursements in their Schedule. (Fiscal agents should only report any amounts they disburse as a WIOA subrecipient in their Schedule). Counties and other entities receiving WIOA from the fiscal agents should report their disbursements as pass-through assistance from their area agency in their federal awards expenditure schedule.

The County or WIOA Area Agency should report federal disbursements for the WIOA Cluster in the workforce development fund. At a minimum, the County or WIOA Area Agency should report the total fiscal year WIOA Cluster disbursements, by program and cluster. The County or WIOA Area Agency should also separate each program by Administrative and Non-administrative dollars. 2 CFR 200 requires including pass-through numbers (if any) on the



Schedule. The ODJFS Director confirmed that a pass-through number should be printed on all WIOA awards to local governments. The Schedule should also report the following for the WIOA Cluster:

- Assistance Listing numbers & Grant Titles:
  - #17.258 – WIOA Adult Program
  - #17.259 –WIOA Youth Activities \*
  - #17.278 –WIOA Dislocated Worker Formula Grants
  
- Disbursements for each pass-through number (i.e., cost center), program, and cluster total.

\* = OAC section 5101:14-1-01 has named the WIOA Youth program the “Comprehensive Case Management and Employment Program (CCMEP)” which integrates WIOA Youth services with TANF-funded activities at the county (CDJFS) level.

The US Department of Labor requires an accrual accounting basis for WIOA grant reporting. As a result, Fiscal Agents must report both their disbursements and accruals (i.e. their accrued expenses) for every WIOA funding stream.

- Are they required to have accounting systems that are accrual basis year-round?
  - No – 2 CFR 2900.14 explains that a grant recipient is not required to convert its accounting system. Accruals must be reported using best estimates based on analysis of the documentation on hand, even if the entity is not using an accrual accounting system.
  
- Do they just need to make accrual adjustments to annual/quarterly reports?
  - Yes -- the financial system that all ODJFS sub-recipients use (County Finance Information System or CFIS) allows reporting of both the disbursements and accruals using separate account codes. Traditionally the local areas used spreadsheets or other methods to calculate their accruals and report the total using the accrual account code. New functionality in CFIS launched in June 2016 now automates the accrual calculation for services provided directly to a participant such as classroom training costs, On-the-Job Training, work experience wages, etc. based on the dates of service entered.
  
- Does the SEFA need to be on accrual basis?
  - No. 2 CFR Part 2900.14 states, in addition to the guidance set forth in 2 CFR 200.328, for Federal awards from the Department of Labor, the DOL awarding agency will prescribe whether the report will be on a cash or an accrual basis. If the DOL awarding agency requires reporting on an accrual basis and the recipient's accounting system is not on the accrual basis, the recipient will not be required to convert its accounting system but must develop and report such accrual information through best estimates based on an analysis of the documentation on hand.

Thomas DiLisio from the US Department of Labor confirmed on December 8, 2021, that the SEFA is *not* required to be reported on an accrual basis.

ODJFS performs a completeness test of WIOA monies sent by ODJFS with the county and local area agency federal schedules. However, ODJFS tests completeness at the Local Area Agency level. If the auditor wishes to obtain 3<sup>rd</sup> party confirmations of the WIOA receipts amounts reported on the County’s Federal Schedule, audit staff should contact the appropriate Local Area Agency. If the Local Area Agency is included in the County’s reporting entity, please contact Sabrina Jamison at (614) 728-1476 or [Sabrina.Jamison@jfs.ohio.gov](mailto:Sabrina.Jamison@jfs.ohio.gov) for confirmation of WIOA Monies sent to the County.

(Source: Sabrina Jamison, Bureau Chief, Bureau of County Finance and Technical Assistance, ODJFS, Office of Fiscal and Monitoring Services, [Sabrina.Jamison@jfs.ohio.gov](mailto:Sabrina.Jamison@jfs.ohio.gov), and Thomas DiLisio, US Department of Labor 12/05/2022)

## **#20.106 Airport Improvement Program**

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*No program specific guidance; please see "General Guidance for Grants" on page 4.*

## #20.205 Highway Planning and Construction (Federal Aid Highway Program)

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### **Mandatory Confirmation Process – Applies to LPAs Only**

If a client has an ODOT project, AOS auditors **must**, and IPA auditors are strongly encouraged to, request during the planning phase of the audit that the client send a confirmation request to ODOT to confirm the client's reported Highway Planning and Construction Cluster expenditures. The confirmation should be sent as early as possible during the audit process to ensure ODOT has sufficient time to respond. The client should provide a timeline to ODOT for response and follow up accordingly if a response is not received in a timely manner. Confirmations should be sent to [OEA-LPA-AUDITS@dot.ohio.gov](mailto:OEA-LPA-AUDITS@dot.ohio.gov) and the client should review the Documents to Submit for Office of External Audits' Verification of an LPA's Draft SEFA section of ODOT SEFA Guidance for LPAs for a complete list of documentation to include in the confirmation request. Auditors should request to be cc'd on the request for tracking purposes. **If a client refuses to submit a confirmation request or ODOT fails to respond to the client's requested confirmation, AOS auditors must reach out to CFAE via the FACCR Specialty in Spiceworks.**

### **How to determine when a project should be reported on an LPA's SEFA**

Obtain client's SEFA, their ledgers, all grant files (including SIB loan agreements, and project agreements), the Tracking Spreadsheet (if they do not utilize their own acceptable method, request they complete ODOT's spreadsheet mentioned in Part II of the FACCR), and support for the expenditures.

- For each expenditure made to or on the behalf of an LPA, the **LPA initiates** the payment process. The LPA will prepare an invoice to ODOT requesting payment to a vendor (third-party payment) or the LPA will prepare an invoice to ODOT requesting reimbursement to the LPA. These invoices are approved by signature of the LPA (often signed by the Engineer, the Mayor, or a Commissioner). ODOT will not pay a vendor, on behalf of the LPA, without the LPA initiating the payment process of the approved invoice (see also Audit Bulletin 2000-008 for guidance for on-behalf transactions).
- LPA Administered Project- Unless there is evidence in the project agreement which suggests the project is not funded with Federal money, 100% of these amounts should be reported on the SEFA when payments are made. Invoices submitted to ODOT should be reviewed for inclusion on the SEFA, as they should document the Federal, State, and Local funding sources. When documentation is unclear, the LPA should contact ODOT at [OEA-LPA-AUDITS@dot.ohio.gov](mailto:OEA-LPA-AUDITS@dot.ohio.gov) for clarification.
  - Indication of a locally-administered project can often be found in the following sections of the 'Local-let Project Agreement'
    - Title of agreement – "Local-let Project Agreement' – indicating that the LPA needs to report for at least 1 phase
    - 1.4 – '...to establish the responsibilities for the local administration of the project'
    - 4.1 – 'The LPA and ODOT agree that the LPA is qualified to administer this project....'
    - 4.3 – 'The LPA shall design and construct the project.....'
- ODOT Administered Projects - Those projects for which ODOT fully administers all phases of the project, the LPA has no further responsibility or input in the project (except for removing and managing possible interferences such as utilities and vehicles, etc.). Therefore, payments on these projects should not be reported on the LPA's SEFA.
  - Some ODOT projects for which ODOT does not administer every phase of the project, the LPA will administer one or more phases of the project. The Agreement between ODOT and the LPA will provide clarification for which phases are administered by ODOT and which phases are administered by the LPA. This split-administration can make the ODOT projects difficult to

understand reporting responsibility and is usually where the Engineer's Office can provide valuable input and clarification for the auditor. Amounts related to phases that are administered by the LPA should be included on the SEFA when the on-behalf payment is issued by ODOT.

- If an auditor determines the client's designation of a project as locally-administered vs ODOT-administered is inaccurate, AOS auditors should consult with CFAE via the FACCR Specialty in Spiceworks and include the documentation/information noted above.
- Additionally, situations occur where at the time the grant agreement is written/signed, the LPA plans on a phase, or multiple phases, being locally administered, but later the project changes to being ODOT administered (and vice-versa). When documentation is unclear, the LPA should contact ODOT at [OEA-LPA-AUDITS@dot.ohio.gov](mailto:OEA-LPA-AUDITS@dot.ohio.gov) for clarification. Auditors should request to be cc'd on this communication for tracking purposes.
- State Infrastructure Bank (SIB) Loans - SIB loans may be from either Federal funds or State funds. Any ODOT SIB loan using Federal SIB funds (original Federal) are reported on the SEFA. LPAs contact the SIB Administrator (typically through email) to verify if any Federal disbursements occurred on their SIB loans during the year. If there were, the SIB Administrator sends them the dollar amount. The SIB Administrator doesn't automatically send this information out to LPAs, but the ODOT SIB has the capability to provide it if requested.
- PID's using a "Task Order Consultant" – Occasionally, ODOT and the LPA choose to utilize an ODOT Task Order Consultant to handle certain phases of the project for them (as indicated in their Scope of Services agreement). When this occurs, the LPA should NOT be reporting the ODOT administered expenditures related to the Task Order phases on their SEFA (as those will be reported on ODOT's SEFA and would follow guidance as they were ODOT administered). The invoices for these services are not initiated by the LPA, nor are the consultant invoices approved by the LPA. All consultant invoicing is received and approved by ODOT personnel.
- CEAO Projects – This topic is applicable to Counties. ODOT subawards FHWA funds to the County Engineers Association of Ohio (CEAO) for the CEAO to act as Program Manager for the County Surface Transportation Program (CSTP), County Local Bridge Program (LBR), and County Highway Safety Improvement Program (HSIP) on behalf of ODOT in accordance with federal, state, and local requirements. The same SEFA reporting concepts discussed for LPA administered versus ODOT administered projects, and phases of projects, apply to these CEAO projects. Further, the CEAO may also utilize task order consultants for work on projects. Any project or phase of a project administered by the CEAO and not by the County will be reported by ODOT the same as an ODOT administered expenditure.
- While the SEFA must show the identifying number assigned by the pass-through entity (i.e., PID number), the identifying numbers can be reported in 1 line on the SEFA. While ODOT prefers each PID to be reported individually on the SEFA, it historically has not been included in the grant terms and conditions. LPAs should review their grant agreements for requirements from ODOT. Auditors should not propose adjustments to the SEFA to report the amounts individually unless it is a requirement in the grant terms and conditions. (ODOT has indicated some project agreements now require this, so Auditors should determine if there was appropriate compliance with the agreement's terms).

*Lack of compliance with this ODOT contract requirement would not be considered non-compliance with UG.*

(Source: Michael Miller, ODOT Office of External Audits, on 09/27/2023, and [ODOT SEFA Guidance for LPAs](#))

### **Determination of Payment Date for SEFA Reporting**

Most Ohio local governments have elected to prepare their SEFAs using the cash-basis of accounting. Therefore, since they are using the cash-basis, for those transactions where the LPA reviews the contractor's/vendor's invoice and then forwards the invoice to ODOT so that the State issues a direct payment to the contractor/vendor, the LPA must use the State of Ohio Warrant Date to assign that transaction to a fiscal year for SEFA reporting. The use of

any other date field may result in transactions of this type being assigned to the wrong fiscal year. So, for cash-basis SEFA preparers, for transactions of this type, the use of the State of Ohio Warrant Date is required.

Also, for cash-basis SEFA preparers, when the LPA issues a payment to the contractor for the Federal share and is subsequently reimbursed by ODOT, for these transactions the LPA must use the LPA's check date, not the date ODOT issued the reimbursement payment. Furthermore, for cash-basis SEFA preparers, for Federally reimbursed labor costs that originate with the LPA, the LPA should use the dates the corresponding payroll was paid, not the date of ODOT's reimbursement payment.

Finally, there is a Capital Program Payments Report available from ODOT's [Construction Management Reporting System](#) (CMRS). That report can be used to confirm State of Ohio Warrant Dates. However, as Federal, State and/or Local funds disbursed by ODOT may be commingled/combined in the Warrant or EFT, this report **cannot** be used to verify the disbursement of specific Federal funds amounts. This issue is one of the primary reasons for the Notice which appears on page one of the reports and the watermark which appears on the first page. A different LPA source document must be used to confirm the Federal funds portion of the payment.

(Source: [ODOT SEFA Guidance for LPAs](#))

## **Other Agreements**

ODOT and LPAs may enter into agreements involving Federal AL #20.205 funds that may need to be included on the LPA's SEFA but may not have ODOT specific requirements addressed fully in the FACCRs. Auditors should refer to these agreements to determine what is required to be reported on the LPA's SEFA. Examples of these agreements include:

- CEAO SAFETY STUDY LPA PROJECT AGREEMENT
- CEAO SHV LPA PROJECT AGREEMENT
- CEAO SIGN UPGRADE LPA PROJECT AGREEMENT
- LPA DERG PROJECT AGREEMENT
- LPA DERG P-P-P PROJECT AGREEMENT
- LPA TOWNSHIP SIGNAGE UPGRADE PROJECT AGREEMENT
- SRTS NON-INFRASTRUCTURE PROJECT AGREEMENT

(Source: Michael Miller, ODOT Office of External Audits, on 09/27/2023)

## **Programs which may include Highway Planning and Construction Cluster Funding**

### Metropolitan Planning Organization (MPO) Projects

MPO projects are governed by a biennial MPO agreement and an annual work program funding. ODOT reimburses the MPO for costs claimed that are eligible under the work program. Though the MPO Agreement covers two years, funding authorizations occur on an annual basis.

(Source: Michael Miller, ODOT Office of External Audits, on 09/27/2023)

### Ohio Municipal Bridge Program

The Municipal Bridge Program provides Federal funds to municipal corporations, metroparks, and Regional Transit Authorities (RTA) for bridge replacement, bridge rehabilitation, or bridge demolition projects. A funding limit of \$2 million per project has been established.

(Source: [Municipal Bridge Program and Guidance](#))

### Local Major Bridge Program

The Local Major Bridge Program provides Federal funds to counties and municipalities for bridge replacement, bridge rehabilitation, bridge demolition, and major bridge preventative maintenance projects. A Local Major Bridge is defined as a moveable bridge or a bridge having a deck area greater than 15,000 square feet. ODOT will provide up to 80% funding of eligible costs for all phases of the project. There is a maximum project cap of \$20,000,000.

(Source: [Local Major Bridge Program and Guidance](#))

Small City Program

The Small City Program provides Federal funds to small cities with populations from 5,000 to 24,999 that are not located wholly within a Metropolitan Planning Organizations' boundary. Currently there are 53 small cities that meet this program's criteria. A listing of the eligible cities that meet the program's criteria can be found on the [Local Programs website](https://transportation.ohio.gov/static/Programs/LocalPrograms/SmallCity/EligibleSmallCities.pdf) at: <https://transportation.ohio.gov/static/Programs/LocalPrograms/SmallCity/EligibleSmallCities.pdf>

(Source: [Small City Program and Guidelines](#))

See also ODOT guidance in the [ODOT SEFA Guidance for LPAs](#) and other resources at: <http://www.dot.state.oh.us/Divisions/Finance/Auditing/Pages/LocalPublicAgencies-LPA.aspx>

**Reporting Summary**

**Note: This table is greatly simplified. Auditors should also carefully consider all other guidance in this document and the FACCR as well as any other grant-specific documentation provided by the client in order to correctly determine proper reporting of associated activities.**

	Project Administered by:			
	ODOT (no match)	ODOT (LPA match)	Both	LPA
<b>Report on SEFA</b>	No	No	only LPA admin.	Yes
<b>Capital Asset: During Construction</b>	No	No	Yes - CIP for on-behalf, reimbursed, or direct expenditures	Yes - CIP for on-behalf, reimbursed, or direct expenditures
<b>Capital Asset: After Completion</b>	Yes - Total cost provided by ODOT	Yes - Total cost provided by ODOT	Yes	Yes

Footnotes:

1. Administered by Both: Some projects have phases administered by ODOT and other phases administered by the LPA. This column is meant to address those projects.
2. SIB Loans: *Auditors should contact CFAE any time there are SIB loans involved.*
3. If an ODOT or CEAO administered task order consultant is used for any project, the amount should not be reported on the LPA's SEFA.
4. Reporting of on-behalf activity (related to ODOT administered projects), capital assets/infrastructure, and/or construction in progress require careful consideration of many various resources and guidance publications. Auditors should consider all available information in order to make a judgment decision for each scenario they come across.

*(Source: Michael Miller, ODOT Office of External Audits, on 09/27/2023)*

*Auditors should bear in mind that ODOT projects and associated grant awards are often approved long before actual work takes place on the related project and funded by on-behalf payments, making these projects difficult to track and properly report, particularly for SEFA purposes. Auditors should take care to note not only the approval of ODOT grants and projects, but also when the work is anticipated to take place and the assistance listing number. For AOS auditors, projects with anticipated future start dates should be noted in Matters for Attention (and carried forward) to make subsequent auditors aware of the project and possible funding to be included on the SEFA.*



## **#20.500, #20.507, #20.525, #20.526 Federal Transit Cluster**

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*The following programs are included in this Cluster:*

- *#20.500 Federal Transit – Capital Investment Grants (Fixed Guideway Capital Investment Grants)*
- *#20.507 Federal Transit – Formula Grants (Urbanized Area Formula Program)*
- *#20.525 State of Good Repair Grants Program*
- *#20.526 Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs (Buses and Bus Facilities Program)*

*If a confirmation is desired for Transit funding passed through ODOT, please reach out to CFAE via the FACCR specialty in Spiceworks (AOS auditors) or [AOSFederal@ohioauditor.gov](mailto:AOSFederal@ohioauditor.gov) (IPAs). CFAE will provide auditors with the contact information for the ODOT employee who can provide confirmations.*

## **#20.600 State and Community Highway Safety**

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*This program does not currently have a CFAE-prepared FACCR available; however, it is a Federal grant program, and the Ohio Department of Public Safety (not ODOT) is the pass-through entity for most Ohio local governments.*

## **#20.608 Minimum Penalties for Repeat Offenders for Driving While Intoxicated**

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*This program does not currently have a CFAE-prepared FACCR available; however, it is a Federal grant program, and the Ohio Department of Public Safety (not ODOT) is the pass-through entity for most Ohio local governments.*

## **#21.023 Emergency Rental Assistance**

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*No program specific guidance; please see "General Guidance for Grants" on page 4.*

## **#21.027 Coronavirus State and Local Fiscal Recovery Fund (SLFRF)**

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The dollar amount of the revenue loss determines the limit for the amount of SLFRF funds that can be used to “provide government services” (which is one of four eligible uses of SLFRF funds). For SEFA reporting purposes, the aggregate expenditures for all four eligible use categories are reported on the SEFA and not the result of the revenue loss calculation or standard allowance.

*On December 29, 2022, the Consolidated Appropriations Act, 2023 was enacted, amending the SLFRF program to provide additional flexibility for recipients to use SLFRF funds for emergency relief from natural disasters, surface transportation projects, and Title I projects. Recipients may use SLFRF funds for the new eligible uses for costs incurred beginning December 29, 2022.*

Additionally, because NEUs are considered direct recipients under SLFRF, NEUs that do not elect or are not eligible for the alternative compliance examination engagement are required to report their award expenditures on the SEFA and data collection form as direct awards. Further, States must not report award funds that were required to be distributed to the NEUs on State SEFAs or data collection forms.

*(Source: 2023 OMB Compliance Supplement, Part 4, Treasury, #21.027 Coronavirus SLFRF)*

*When Treasury initially issued State and Local Fiscal Recovery Funds (SLFRF) to recipients, to expedite payments and meet statutory timelines the funding was issued under the same Assistance Listing Number (AL #) as the Coronavirus Relief Fund (21.019). Treasury subsequently clarified that SLFRF funding should be reported under AL # 21.027. Auditors should be aware that some SLFRF grant agreements may reflect AL # 21.019; however, the funding should be reported under AL #21.027. See the [SLFRF Compliance and Reporting Guidance](#) for further guidance.*

*Further, auditors should be aware that SLFRF may be used for general government services up to the amount of revenue loss (either as calculated by the entity or up to the standard \$10 million allowance). The total amount of revenue loss is not reported on the SEFA; rather, entities report revenue loss dollars when expended on allowable general government services.*

## **#32.004 Universal Service Fund – Schools and Libraries (E-Rate)**

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*The FCC had initially indicated intent to subject E-Rate to Single Audit Requirements (2 CFR 200, Subpart F), however ultimately decided the E-Rate program should **not** be reported on the SEFA or subject to single audit.*

## #32.009 Emergency Connectivity Fund Program (ECF)

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*The Emergency Connectivity Fund is a reimbursement-basis program administered by the Federal Communications Commission (FCC). The FCC allows for two reimbursement methods:*

- *Billed Entity Applicant Reimbursement (BEAR) in which the entity pays the vendor and subsequently seeks reimbursement from the FCC.*
- *Service Provider Invoicing (SPI) in which the service provider invoices the FCC directly for program expenditures.*

*Expenditures should be reported on the SEFA based on the date the expenditure is made for the goods/services regardless of the reimbursement method used (i.e. BEAR or SPI method). If SPI, the government needs to work with the service provider to determine the date paid.*

*Auditors should be aware that the FCC provides decision letters and commitment decision letters to entities as a part of project approvals. Those letters do not necessarily dictate when expenditures are recorded on the SEFA, expenditures should be reported when actually paid. However, the decision letters and commitment decision letters may impact SEFA reporting if the approval process and expenditures span more than one fiscal year. For instance, if a government plans to seek reimbursement for expenditures paid in October 2022 but doesn't receive a decision letter until early 2023, then as of December 31, 2022, the grant isn't executed and the expenditures wouldn't be reported on the SEFA. In that case, the government should refer to the guidance in the [Prior Fiscal Year Expenditure Advisory Memo](#).*

*For financial reporting purposes, entities subject to ORC 5705.09, .12, .14, and/or .16 are required to establish a separate special revenue fund to track grant activity. Note that most libraries are not subject to these ORC sections, so they have more flexibility as to how they track grant activity; however, they are still subject to Federal requirements for separate accountability.*

*Governments should record receipts when received and expenditures when paid in their ledgers. For on-behalf (SPI) activity, the receipt and related expenditures should be recorded as memo entries when the service provider executes the payment (or issues a credit).*

*For GAAP statements, governments need to determine whether the grant is executed as of fiscal year-end and the decision letter and/or commitment decision letter would indicate that the grant is executed. When the letters and project expenditures straddle fiscal years, there may be situations where 2022 expenditures would be recorded in 2023 if the decision letter and/or commitment decision letter was received in 2023. If the grant is executed, a receivable should be recorded only to the extent that allowable costs have been incurred but not reimbursed at year-end. The receivable should be offset by deferred inflows or revenue based on the government's revenue recognition period. In the rare case that any dollars are received prior to being expended, they would be recorded as unearned revenue.*

## **#66.039 Diesel Emission Reduction Act (DERA) National Grants**

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Schools are eligible recipients of DERA School Bus Rebates. These DERA School Bus Rebates are Federal grants from the US EPA and should be reported under AL #66.039.

*(Source: Carolyn Watkins, Chief, Office of Environmental Education, Ohio EPA)*



## #66.458 Capitalization Grants for Clean Water State Revolving Funds

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Since FY 2010, Ohio EPA (OEPA) has determined each year if they can implement the alternative single audit approach for the 66.458 & 66.468 programs (which is described further in each of these FACCRs). Under this approach, only projects selected to meet programmatic requirements are subject to single audit. OEPA typically selects only a handful of projects each year equivalent to their grant funding amount from USEPA. Borrowers are not required to include loans (or principal forgiveness) on their SEFA unless they are selected to meet these federal programmatic requirements. OEPA has notified us of their fiscal year 2023 single audit program determination for USEPA State Revolving Loan (SRF) Local Government Agency (LGA) recipients. OEPA determined that it can apply the alternative approach to FY 2023.

In Ohio, the Water Pollution Control Loan Fund (WPCLF) is the name of the Clean Water State Revolving Fund program.

During FY23, OEPA received additional CWSRF grant funds through the Bipartisan Infrastructure Law (BIL). Projects that receive BIL funding are required to report these funds on SEFA as well as conduct a single audit for the duration of the project (when expenditures exceed \$750,000 annually). There were no BIL funded projects in FY23. Ohio EPA will provide a list of BIL funded projects, identified as BIL Emerging Contaminant Projects, when such projects are funded in future fiscal years.

When total federal assistance expenditures exceed \$750,000, auditors should apply the following guidance for Assistance Listing 66.458 (Cleaning Water Revolving Fund):

Once a project is identified for Single Audit under the Alternative Audit approach, it is required to be subject to a single audit *for the life of the project* in any year where the LGA's total Federal financial assistance exceeds \$750,000. This means that the LGA is required to report the WPCLF program on its SEFA annually, where subject to Single Audit, until the project is completed.

The projects listed below are the minimum that must be reported. If these entities chose to report all loans on their federal schedule there is no need to issue adjustments or citations.

The projects highlighted in the table below were closed in 2022 are no longer required to be reported as they have completed their disbursements.

During FY 2016, OEPA did not execute any loan agreements for this program. Loans are executed by program year and capitalization grant.

Auditors can use various reports available at <http://loans.owda.org/> to obtain loan summaries, loan transaction detail, disbursement detail, and audit confirmations for all projects undertaken for each recipient.

*(Source: Kathleen Courtright, OEPA, 10/11/2023)*

### *Subrecipients*

CWSRF amounts are awarded by EPA to states as grants. The states then make subawards in the form of loans to its subrecipients. Therefore, in determining the amount of federal funds expended to be reported on the Schedule of Expenditures of Federal Awards (SEFA), subrecipients receiving CWSRF loans should include project expenditures incurred under these loans during the audit period as provided in 2 CFR section 200.502(a). These are subawards— not direct federal loans—and, therefore, neither 2 CFR sections 200.502(b) nor (d) apply when calculating the amount of federal funds expended.

It also is important to appropriately identify these CWSRF loans as subawards because of the impact on which federal agency is the cognizant or oversight agency. When completing the Form SF-SAC (also referred to as the

Data Collection Form for Reporting on Audits of States, Local Governments and Non-profit Organizations, OMB Form 0348-0057), the subrecipient should indicate that a CWSRF loan received from the state is not a direct award by showing an “N” in Part III, Item 6(h).

*Equivalency*

Equivalency projects/loans are funded with an amount equal to the capitalization grant and reported in the OMB Federal Funding Accountability and Transparency Act (FFATA) Subaward Reporting System. These projects/loans are considered to be federal projects/loans. To achieve consistency in meeting program requirements and eliminate the possibility of over-reporting information under FFATA, equivalency projects/loans must meet all equivalency requirements: federal cross-cutters, single audit, architectural and engineering (A/E) procurement, disadvantage business enterprise (DBE), and signage.

While any of the sources of funds in the CWSRF may be used for equivalency projects/loans, it should be understood that these funds would be considered federal funds and that all disbursements for equivalency projects/loans must be entered into SEFA.

*(Source: 2023 OMB Compliance Supplement, Part 4, EPA, CWSRF Cluster)*

LGA	Loan Award Number	OhioEPA ID Number	OWDA ID Number	Loan Award Date	First Year Subject to Single Audit	Further Single Audit Required
<i>Toledo</i>	<i>CS390915-0110</i>	<i>5401</i>	<i>6839</i>	<i>11/19/2014</i>	<i>2014</i>	<i>No</i>
<i>Northeast Ohio Regional Sewer District</i>	<i>CS391430-0130</i>	<i>6433</i>	<i>7780</i>	<i>8/30/2017</i>	<i>2017</i>	<i>No</i>
<i>Northeast Ohio Regional Sewer District</i>	<i>CS391430-0139</i>	<i>6611</i>	<i>8051</i>	<i>5/9/2018</i>	<i>2018</i>	<i>No</i>
Akron	CS390095-0172	6913	8540	6/27/2019	2019	Yes
<i>Nelsonville</i>	<i>CS390649-0017</i>	<i>7564</i>	<i>8689</i>	<i>11/13/2019</i>	<i>2019</i>	<i>No</i>
Akron	CS390095-0163	6649	8727	1/30/2020	2020	Yes
Northeast Ohio Regional Sewer District	CS391430-0168	7352	9133	12/11/2020	2020	Yes
Columbus	CS390274-0362	7932	9137	2/5/2021	2021	Yes
Northeast Ohio Regional Sewer District	CS391430-0198	8297	9654	2/2/2022	2022	Yes

**BIL Emerging Contaminants Projects**

No loans issued during FY23.

*(Source: Kathleen Courtright, OEPA, 10/11/2023)*

## #66.468 Capitalization Grants for Drinking Water State Revolving Funds

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Since FY 2010, Ohio EPA (OEPA) has determined each year if they can implement the alternative single audit approach for the 66.458 & 66.468 programs (which is described further in each of these FACCRs). Under this approach, only projects selected to meet programmatic requirements are subject to single audit. OEPA typically selects only a handful of projects each year equivalent to their grant funding amount from USEPA. Borrowers are not required to include loans (or principal forgiveness) on their SEFA unless they are selected to meet these federal programmatic requirements. OEPA has notified us of their fiscal year 2023 single audit program determination for USEPA State Revolving Loan (SRF) Local Government Agency (LGA) recipients. OEPA determined that it can apply the alternative approach to FY 2023 for both 66.458 & 66.468.

During FY23, OEPA issued loans from Bipartisan Infrastructure Law (BIL) grant funds through the DWAF. These projects are required to report funds received on SEFA as well as conduct a single audit for the duration of the project (when expenditures exceed \$750,000 annually). The list of BIL funded projects is provided on the following pages identified as BIL Lead Service Line Replacement Projects and BIL Emerging Contaminant Projects.

Once a project is identified for Single Audit under the Alternative Audit approach, it is required to be subject to a single audit *for the duration of the project* in any year where the LGA's total Federal financial assistance exceeds \$750,000. This means that the LGA is required to report the DWAF program on its SEFA annually, where subject to Single Audit, until the project is completed.

- The projects listed below are the minimum that must be reported by the LGA. If these entities chose to report all loans on their federal schedule there is no need to issue adjustments or citations.
- Projects highlighted in the tables below were closed in 2022 and do not require a single audit in 2023.
- During 2014 and 2017 OEPA did not execute any loan agreements. Loans are executed by program year and capitalization grant.

Auditors can use various reports available at <https://loans.owda.org/> to obtain loan summaries, loan transaction detail, disbursement detail, and audit confirmations for all projects undertaken for each recipient. Reminder: Even though entities receive these programs as loans from OEPA, OEPA receives this as grant from the federal government. Therefore, the local entities should NOT report these programs as loans on their SEFA.

*(Source: Kathleen Courtright, OEPA, 10/11/2023)*

### *Subrecipients*

DWSRF amounts are awarded by EPA to states as grants. The states then make subawards in the form of loans to their subrecipients. Therefore, in determining the amount of federal funds expended to be reported on the Schedule of Expenditures of Federal Awards (SEFA), subrecipients receiving DWSRF loans should include project expenditures incurred under these loans during the audit period as provided in 2 CFR section 200.502(a). These are subawards— not direct federal loans—and, therefore, neither 2 CFR sections 200.502(b) nor (d) apply when calculating the amount of federal funds expended.

It also is important to appropriately identify these DWSRF loans as subawards because of the impact on which federal agency is the cognizant or oversight agency. When completing the Form SF-SAC (also referred to as the Data Collection Form), the subrecipient should indicate that a DWSRF loan received from the state is not a direct award by showing an “N” in Part III, Item 6(h).

### *Equivalency*

To achieve consistency in meeting program requirements and eliminate the possibility of over-reporting information under the Federal Funding Accountability and Transparency Act (FFATA), state DWSRF programs must use the same group of loans for the purpose of meeting federal cross-cutting, single audit, procurement, and Transparency Act reporting requirements (as per 40 CFR 35.3575). Equivalency projects/loans are funded with an amount equal to the capitalization grant. DWSRF set-aside activities are also considered federal expenditures.

Auditors should be mindful that set-aside spending will not always trigger FFATA reporting based on the thresholds for reporting under the law. In addition, for states using the loan authority under the set-aside funds, it is possible those expenditures are repayment dollars from previous loans and should not be considered federal funds. Auditors should consult with the state to make that determination.

While any of the sources of funds in the DWSRF may be used for equivalency projects/loans, it should be understood that these funds would be considered federal funds once they are deemed equivalency dollars and that all disbursements for equivalency projects/loans must be entered into the SEFA. The SEFA should reflect equivalency dollars rather than actual cash draws from the Treasury to the state. Additionally, the SEFA will differ from the SF-425 form.

(Source: 2023 OMB Compliance Supplement, Part 4, EPA, DWSRF Cluster)

LGA	Loan Award Number	OhioEPA ID Number	OWDA ID Number	Loan Award Date	First Year Subject to Single Audit	Further Single Audit Required
<i>City of Westerville</i>	<i>FS390974-0004</i>	<i>4850</i>	<i>6478</i>	<i>6/27/2013</i>	<i>2013</i>	<i>No</i>
<i>Columbus</i>	<i>FS390274-0195</i>	<i>5587</i>	<i>7188</i>	<i>1/6/2016</i>	<i>2016</i>	<i>No</i>
<i>Columbus</i>	<i>FS390274-0209</i>	<i>5875</i>	<i>7187</i>	<i>1/6/2016</i>	<i>2016</i>	<i>No</i>
<i>Oregon</i>	<i>FS390721-0018</i>	<i>5825</i>	<i>7265</i>	<i>3/11/2016</i>	<i>2016</i>	<i>No</i>
<i>Columbus</i>	<i>FS390274-0208</i>	<i>5872</i>	<i>7260</i>	<i>3/11/2016</i>	<i>2016</i>	<i>No</i>
Columbus	FS390274-0238	6266	7992	4/27/2018	2018	Yes
<i>St. Mary's</i>	<i>FS390825-0003</i>	<i>6243</i>	<i>8104</i>	<i>6/7/2018</i>		<i>No</i>
Trumbull County	FS390079-0036	6312	8052	5/16/2018	2018	Yes
Toledo	FS390915-0123	6751	8229	10/16/2018	2018	Yes
Columbus	FS390274-0313	7067	8884	5/7/2020	2020	Yes
Columbus	FS390274-0387	8051	9463	8/23/2021	2021	Yes
Wapakoneta	FS390954-0002	7975	9511	9/20/2021	2021	Yes
Lancaster	FS390504-0033	9192	10026	11/1/2022	2022	Yes
Lancaster	FS390504-0033	9192	10026	11/2/2022	2022	Yes

**BIL Lead Service Line Projects**

LGA	Loan Award Number	OhioEPA ID Number	OWDA ID Number	Loan Award Date	First Year Subject to Single Audit	Further Single Audit Required
Willard	FS390996-0012	8998	10019	11/14/2022	2023	Yes
Addyston	FS390092-0012	9203	10093	2/1/2023	2023	Yes
Dayton	FS390302-0029	9677	10171	3/17/2023	2023	Yes
Dunkirk	FS390320-0001	9039	10117	3/20/2023	2023	Yes
Delphos	FS390309-0035	9466	10109	3/20/2023	2023	Yes
Scio	FS390834-0010	9715	10147	3/27/2023	2023	Yes
Cleveland	FS390262-0035	9610	10170	3/31/2023	2023	Yes
North Baltimore	FS390686-0010	9213	10230	4/28/2023	2023	Yes
Cleveland	FS390262-0036	9611	10217	4/28/2023	2023	Yes
Akron	FS390095-0249	9196	10229	5/8/2023	2023	Yes
Springfield	FS390880-0017	9581	10262	6/2/2023	2023	Yes
Springfield	FS390880-0018	9582	10259	6/2/2023	2023	Yes
Cleveland	FS390262-0037	9598	10280	6/8/2023	2023	Yes
Cleveland	FS390262-0038	9603	10278	6/8/2023	2023	Yes
Cleveland	FS390262-0039	9605	10277	6/8/2023	2023	Yes
Cleveland	FS390262-0040	9606	10272	6/8/2023	2023	Yes
Cleveland	FS390262-0041	9607	10284	6/8/2023	2023	Yes
Cleveland	FS390262-0042	9608	10281	6/8/2023	2023	Yes
Kenton	FS390487-0030	9639	10297	6/20/2023	2023	Yes
Elyria	FS390337-0031	9159	10348	6/29/2023	2023	Yes

**BIL Emerging Contaminant Projects**

Loan Applicant Name	Loan Award Number	OhioEPA ID Number	OWDA ID Number	Award Date	First Year Subject to Single Audit	Further Single Audit Required
Dayton	FS390302-0033	9679	10144	3/9/2023	2023	Yes
Dayton	FS390302-0035	9812	10237	4/20/2023	2023	Yes
Wilmington	FS391003-0019	9698	10273	5/30/2023	2023	Yes
Marietta	FS390571-0014	8019	10227	6/12/2023	2023	Yes
Cincinnati	FS390255-0104	9704	10329	6/29/2023	2023	Yes

(Source: Kathleen Courtright, OEPA, 10/11/2023)

## **#84.007, #84.063, #84.268 Student Financial Assistance Cluster (SFA)**

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*The following programs are included in the FACCR for this Cluster:*

- #84.007 Federal Supplemental Educational Opportunity Grants (FSEOG)
- #84.063 Federal Pell Grant Program
- #84.268 Federal Direct Student Loans

*The Student Financial Assistance Cluster also contains the following programs; however, they are not likely to occur at most local schools therefore are not included in the FACCR.*

- #84.033 Federal Work-Study Program
- #84.038 Federal Perkins Loan Program
- #84.379 Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)
- #84.408 Postsecondary Education Scholarships for Veteran's Dependents (Iraq and Afghanistan Service Grant (IASG))
- #93.264 Nurse Faculty Loan Program (NFLP)
- #93.342 Health Professions Student Loans, Including Primary Care Loans and Loans for Disadvantaged Students (HPSL/PCL/LDS)
- #93.364 Nursing Student Loans (NSL)
- #93.925 Scholarships for Health Professions Students from Disadvantaged Backgrounds – Scholarships for Disadvantaged Students (SDS)

*Auditors should note that, even though student loans under the Direct Loan Program (Assistance Listing 84.268) are made to students (not the institution of higher education), under this loan program, auditors must include the value of loans made to students during the audit period as Federal awards expended under the SFA Cluster in the Schedule of Expenditures of Federal Awards (SEFA). (See [2 CFR Section 200.502\(c\)](#)) Also, if the entity is administering the Federal Perkins Loan (FPL) Program (Assistance Listing 84.038), it retains a Perkins Revolving Loan fund. The entire amount in that fund, including outstanding FPL loans to students, must be included as Federal awards expended in the SEFA.*

*Auditors should refer to [AOS Bulletin 2009-002](#), Reporting Federal Student Loans – Adult Education, for accounting and reporting guidance on the SFA Cluster. While this bulletin references pre-UG guidance instead of UG since those were the requirements in place at the time the bulletin was written; the guidance is still accurate.*

## #84.010 Title I Grants to Local Educational Agencies

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### Title I-A 15% Carryover Limitation and Waiver

The United States Department of Education approved Ohio's waiver request and the Ohio Department of Education and Workforce announced this on October 28, 2022 in [CCIP Note 514](#). However, the waiver was for Federal fiscal year (FFY) 2021 (State Fiscal Year 2022) Title I, Part A funds. The waiver was for the funds carried into FY23. In addition, the waiver only waived the requirement that limits a State educational agency's (Ohio Department of Education and Workforce's) ability to grant to its LEAs a waiver of the 15 percent Title I, Part A carryover limitation in section 1127(a) to once every three years. This means that the Ohio Department of Education and Workforce was able to grant a waiver of the waiver requirement to all districts that had funds originally awarded in State Fiscal Year 2022 that carried over into State Fiscal Year 2023. The Ohio Department of Education and Workforce has not been awarded a waiver of this requirement for funds awarded in State Fiscal Year 2023. LEAs will follow our existing waiver process for these funds as they complete the Final Expenditure report for FY23 and plan for carry over into FY24. For more information, please see CCIP Note 525.

(Source: [CCIP Note #525](#))

#### 1. Consolidation of Administrative Funds (SEAs and LEAs)

*ESEA programs in this Supplement to which this section applies are Title I, Part A (84.010); MEP (84.011); CSP (84.282); 21st CCLC (84.287); Title III, Part A (84.365); Title II, Part A (84.367); and Title IV, Part A (84.424).*

*This section also applies to ESSER, GEER, and EANS (84.425C, D, R, U, and V).*

State and local administrative funds that are consolidated (as described in III.A.1, "Activities Allowed or Unallowed – Consolidation of Administrative Funds (SEAs and LEAs)") should be included in the audit universe and the total expenditures of the programs from which they originated for purposes of (1) determining Type A programs and (2) completing the Schedule of Expenditures of Federal Awards (SEFA). A footnote showing, by program, amounts of administrative funds consolidated is encouraged.

#### 2. Schoolwide Programs (LEAs)

*ESEA programs in this Supplement to which this section applies are Title I, Part A (84.010); MEP (84.011); Title III, Part A (84.365); Title II, Part A (84.367); and Title IV, Part A (84.424).*

*This section also applies to IDEA (84.027 and 84.173) and CTE (84.048).*

Since schoolwide programs are not separate Federal programs, as defined in 2 CFR section 200.42, expenditures of Federal funds consolidated in schoolwide programs should be included in the audit universe and the total expenditures of the programs from which they originated for purposes of (1) determining Type A programs and (2) completing the SEFA. A footnote showing, by program, amounts consolidated in schoolwide programs is encouraged.

(Source: 2023 OMB Compliance Supplement Department of Education Crosscutting Procedures)

Under ESSA, School Improvement Grants are not reported as a separate program and are included as a set-aside in Title I.

(Source: Ohio Department of Education and Workforce (DEW))

## **#84.027, #84.173 Special Education Cluster (IDEA)**

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*The following programs are included in this Cluster:*

- *#84.027 Special Education – Grants to States (IDEA Part B)*
- *#84.173 Special Education – Preschool Grants (IDEA Preschool)*

### **American Rescue Plan (ARP) IDEA School-Age Special Education and Preschool Special Education**

As part of the American Rescue Plan signed into law on March 11, 2021, additional Section 611 and 619 funds were made available to states for State Fiscal Year 2022. An additional \$92,476,912 in American Rescue Plan Supplemental Funding was provided to Ohio for Section 611. An additional \$6,752,623 in American Rescue Plan Supplemental Funding was provided to Ohio for Section 619. Funds were awarded to districts based upon population counts and counts of economically disadvantaged students. Funds have a period of availability through September 30, 2023. Funds unspent by districts between July 1, 2021 and June 30, 2022 (Fiscal Year 2022) could be carried into Fiscal Year 2023 for obligation and liquidation. No new funds were awarded in Fiscal Year 2023.

These funds should be included as part of the Special Education Cluster on the Federal Schedule. More information on the American Rescue Plan IDEA funds may be found in [CCIP Note 477](#), [CCIP Note 481](#), and in the CCIP Document Library under American Rescue Plan (ARP) Act/ARP IDEA.

*(Source: Ohio Department of Education and Workforce (DEW))*

1. Consolidation of Administrative Funds (SEAs and LEAs) – *Not Applicable to Special Education Cluster (IDEA)*
2. Schoolwide Programs (LEAs)

*ESEA programs in this Supplement to which this section applies are Title I, Part A (84.010); MEP (84.011); Title III, Part A (84.365); Title II, Part A (84.367); and Title IV, Part A (84.424).*

*This section also applies to IDEA (84.027 and 84.173) and CTE (84.048).*

Since schoolwide programs are not separate Federal programs, as defined in 2 CFR section 200.42, expenditures of Federal funds consolidated in schoolwide programs should be included in the audit universe and the total expenditures of the programs from which they originated for purposes of (1) determining Type A programs and (2) completing the SEFA. A footnote showing, by program, amounts consolidated in schoolwide programs is encouraged.

*(Source: 2023 OMB Compliance Supplement Department of Education Crosscutting Procedures)*



## **#84.041 Impact Aid (Title VII of ESEA)**

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Given the nature of the Section 7002 funds, a recipient expending only Section 7002 funds would have no compliance requirements subject to testing for the Impact Aid program or would only be subject to the Wage Rate Requirements (20 USC 1232b) if 7002 funds were spent for construction or minor remodeling. Selecting the Impact Aid program as a major federal program in fiscal years where no (or only one) compliance requirements are subject to testing could result in the exclusion of other programs as major federal programs. Therefore, if a recipient had Impact Aid expenditures only from Section 7002 funds during its fiscal year, the auditor must exclude the amount of the 7002 Impact Aid expenditures from the determination of the Type A/B program threshold. If a recipient had Impact Aid expenditures from multiple sections, including Section 7002, the entire amount of Impact Aid expenditures should be considered when determining the Type A/B program threshold and the 7002 funds would only be subject to Wage Rate Requirements testing, if applicable. All Impact Aid expenditures, including Section 7002 funds excluded from the Type A/B program threshold, must be reported on the Schedule of Expenditures of Federal Awards.

*(Source: 2023 OMB Compliance Supplement, Part 4, Department of Education, AL #84.041 Impact Aid)*

*The Department of Education Office of Inspector General clarified to CFAE via e-mail on March 8, 2024 that AL #84.041 should be excluded from consideration as a major program if an entity only expended 7002 funds which were not subject to any compliance requirements (including Wage Rate requirements).*

## **#84.048 Career and Technical Education – Basic Grants to States (Perkins V)**

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1. Consolidation of Administrative Funds (SEAs and LEAs) – *Not Applicable to AL #84.048*
2. Schoolwide Programs (LEAs)

*ESEA programs in this Supplement to which this section applies are Title I, Part A (84.010); MEP (84.011); Title III, Part A (84.365); Title II, Part A (84.367); and Title IV, Part A (84.424).*

*This section also applies to IDEA (84.027 and 84.173) and CTE (84.048).*

Since schoolwide programs are not separate Federal programs, as defined in 2 CFR section 200.42, expenditures of Federal funds consolidated in schoolwide programs should be included in the audit universe and the total expenditures of the programs from which they originated for purposes of (1) determining Type A programs and (2) completing the SEFA. A footnote showing, by program, amounts consolidated in schoolwide programs is encouraged.

*(Source: 2023 OMB Compliance Supplement Department of Education Crosscutting Procedures)*

## **#84.282 Charter Schools**

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This program does not currently have a CFAE-prepared FACCR available, however, it is a Federal Grant program (NOT a state grant) administered by the U.S. Department of Education and passed through the Ohio Department of Education and Workforce (DEW) that should be included in the SEFA for entities receiving the grant.

*(Source: Ohio Department of Education and Workforce (DEW))*

## #84.287 Twenty-First Century Community Learning Centers

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### 1. Consolidation of Administrative Funds (SEAs and LEAs)

*ESEA programs in this Supplement to which this section applies are Title I, Part A (84.010); MEP (84.011); CSP (84.282); 21st CCLC (84.287); Title III, Part A (84.365); Title II, Part A (84.367); and Title IV, Part A (84.424).*

*This section also applies to ESSER, GEER, and EANS (84.425C, D, R, U, and V).*

State and local administrative funds that are consolidated (as described in III.A.1, “Activities Allowed or Unallowed – Consolidation of Administrative Funds (SEAs and LEAs)”) should be included in the audit universe and the total expenditures of the programs from which they originated for purposes of (1) determining Type A programs and (2) completing the Schedule of Expenditures of Federal Awards (SEFA). A footnote showing, by program, amounts of administrative funds consolidated is encouraged.

*(Source: 2023 OMB Compliance Supplement Department of Education Crosscutting Procedures)*

## #84.367 Supporting Effective Instruction State Grants

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Funds under the Small, Rural School Achievement (SRSA) program (Assistance Listing 84.358A) may be used for activities allowed under other programs, including this program Title II, Part A.

Expenditures for allowable activities under Title II, Part A from funds awarded for the SRSA Funds Program should be included in the audit universe and total expenditures of Assistance Listing 84.358A (i.e., from the program from which they originated) for purposes of (1) determining Type A programs and (2) completing the Schedule of Expenditures of Federal Awards (SEFA).

*(Source: 2023 OMB Compliance Supplement, Part 4, Department of Education, AL #84.367)*

### 1. Consolidation of Administrative Funds (SEAs and LEAs)

*ESEA programs in this Supplement to which this section applies are Title I, Part A (84.010); MEP (84.011); CSP (84.282); 21st CCLC (84.287); Title III, Part A (84.365); Title II, Part A (84.367); and Title IV, Part A (84.424).*

*This section also applies to ESSER, GEER, and EANS (84.425C, D, R, U, and V).*

State and local administrative funds that are consolidated (as described in III.A.1, “Activities Allowed or Unallowed – Consolidation of Administrative Funds (SEAs and LEAs)”) should be included in the audit universe and the total expenditures of the programs from which they originated for purposes of (1) determining Type A programs and (2) completing the Schedule of Expenditures of Federal Awards (SEFA). A footnote showing, by program, amounts of administrative funds consolidated is encouraged.

### 2. Schoolwide Programs (LEAs)

*ESEA programs in this Supplement to which this section applies are Title I, Part A (84.010); MEP (84.011); Title III, Part A (84.365); Title II, Part A (84.367); and Title IV, Part A (84.424).*

*This section also applies to IDEA (84.027 and 84.173) and CTE (84.048).*

Since schoolwide programs are not separate Federal programs, as defined in 2 CFR section 200.42, expenditures of Federal funds consolidated in schoolwide programs should be included in the audit universe and the total expenditures of the programs from which they originated for purposes of (1) determining Type A programs and (2) completing the SEFA. A footnote showing, by program, amounts consolidated in schoolwide programs is encouraged.

### 3. Transferability (SEAs and LEAs)

*ESEA programs in this Supplement to which this section applies are Title II, Part A (84.367) and Title IV, Part A (84.424).*

Expenditures of funds transferred from one program to another (as described in III.A.3, “Activities Allowed or Unallowed – Transferability (SEAs and LEAs)”) should be included in the audit universe and total expenditures of the receiving program for purposes of (1) determining Type A programs, and (2) completing the SEFA. A footnote showing amounts transferred between programs is encouraged.

*(Source: 2023 OMB Compliance Supplement Department of Education Crosscutting Procedures)*

## **#84.377 School Improvement Grants / School Quality Improvement Grants**

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Under ESSA, School Improvement Grants are not reported as a separate program and are included as a set-aside in Title I.

*(Source: Ohio Department of Education and Workforce (DEW))*

## #84.425 Education Stabilization Fund

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The following are included in this program:

- *Included in ESSER FACCR*
  - #84.425A Education Stabilization Fund – State Educational Agency (Outlying Areas) (ESF-SEA)
  - #84.425C Governor’s Emergency Education Relief Fund (GEER I and II)
  - #84.425D Elementary and Secondary School Emergency Relief Fund (ESSER I and II)
  - #84.425H Education Stabilization Fund – Governors (Outlying Areas) (ESF-Governor)
  - #84.425R Coronavirus Response and Relief Supplemental Appropriations Act, 2021 –Emergency Assistance to Non-Public Schools (CRRSA EANS) Program
  - #84.425U – American Rescue Plan Elementary and Secondary School Emergency Relief (ARP ESSER) Fund
  - #84.425V American Rescue Plan Emergency Assistance to Non-Public Schools (ARP EANS)
  - #84.425X – American Recue Plan – Outlying Areas State Educational Agency (ARP-OA-SEA)
  
- *Included in HEERF FACCR*
  - #84.425E Higher Education Emergency Relief (HEERF) Fund – Student Aid Portion
  - #84.425F Higher Education Emergency Relief (HEERF) Fund – Institutional Portion
  - #84.425J Higher Education Emergency Relief Fund – Historically Black Colleges and Universities (HBCUs)
  - #84.425K Higher Education Emergency Relief Fund – Tribally Controlled Colleges and Universities (TCCUs)
  - #84.425L Higher Education Emergency Relief Fund – Minority Service Institutions (MSIs)
  - #84.425M Higher Education Emergency Relief Fund – Strengthening Institutions Program (SIP)
  - #84.425N Higher Education Emergency Relief Fund – Fund for the Improvement of Postsecondary Education (FIPSE) Formula Grant
  - #84.425P Institutional Resilience and Expanded Postsecondary Opportunity (HEERF IREPO)
  - #84.425S HEERF Supplemental Assistance to Institutions of Higher Education (SAIHE)
  - #84.425T HEERF Supplemental Support Under American Rescue Plan (SSARP)
  
- *Not Included in ESSER or HEERF FACCR*
  - #84.425B Discretionary Grants: Rethink K-12 Education Models Grants
  - #84.425G Discretionary Grants: Reimagining Workforce Preparation Grants
  - #84.425W American Rescue Plan Elementary and Secondary School Emergency Relief – Homeless Children and Youth
  - #84.425Y American Rescue Plan American Indian Resilience in Education (AIRE)

ESF is one program broken down into lettered pieces. Each lettered portion of the expenditures should be listed on the SEFA and then a total for the program as a whole. The program as a whole, including all its parts, should be treated as a single program for reporting purposes and major program determinations under Assistance Listing Number 84.425 Education Stabilization Fund.

This program is NOT a Cluster and should not be labeled as such on the SEFA or the DCF.

### **Lost Revenue Under HEERF**

In March 2021, the U.S. Department of Education updated its guidance on lost revenue under HEERF. The prior guidance required all lost revenue be supported with allowable expenditures which did not include replacement of revenue. In the updated guidance, which applies retroactively to the beginning of the program, lost revenue was added as one of the allowable uses of all HEERF institutional funds and is applicable to CARES (HEERF I), Consolidated Appropriations Act (HEERF II), and ARP HEERF (HEERF III).

The U.S. Department of Education’s [FAQs](#) indicate lost revenue evaluations must be associated with the coronavirus pandemic and can be made back to the March 13, 2020 national emergency declaration.

FAQ #2 states that reimbursement for lost revenue is allowable for the Institutional Portion program (assistance listing number 84.425F) and the (a)(2) and (a)(3) programs (assistance listing numbers 84.425J, K, L, M, and N) for HEERF grant funds received under:

- The Coronavirus Aid, Relief, and Economic Security (CARES) Act (HEERF I);
- The Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSAA) (HEERF II); and
- The American Rescue Plan (ARP) (HEERF III).

Reimbursement for lost revenue is not an allowable use of funds for the Student Aid Portion program (assistance listing number 84.425E) under HEERF I, HEERF II, or HEERF III or the Proprietary Grant Funds to Students program (assistance listing number 84.425Q), as those grant programs may be used only to provide financial aid grants to students.

FAQ #12 states, the incurring of the “cost” of lost revenue on an institution’s HEERF grant award does not need to be assigned to any costs or expenses that the institution will pay using the amount of lost revenue since the allowable cost in the HEERF grant programs is the reimbursement of the lost revenue itself.

Allowable sources of lost revenue include tuition, room, board, fees, summer camps, bookstore, parking, and various other auxiliary services, to name a few (see FAQ #3). Lost revenue does not have to be associated with, or netted against, expenses and is considered an allowable use (type of expenditure) for quarterly and annual reporting to ED and on the Schedule of Expenditures of Federal Awards (SEFA).

FAQ #9 indicates that institutions who claim students who have dropped classes as lost revenue cannot also provide those same students with tuition reimbursement. Auditors should verify institutions meet these restrictions if lost revenue is claimed.

### **Middle Mile Funding Passed through Management Council of Ohio Education Computer Network (MCOECN)**

MCOECN passed ESSER II Middle Mile ITC Upgrade funding (AL #84.425D) to ITCs and select urban school districts in fiscal years 2023 and 2024. MCOECN determined that the ITCs and urban school districts are subrecipients of the funding therefore the funding is subject to single audit requirements.

Based on the wording of the subrecipient agreements and the substance of the relationships between MCOECN and the subrecipients, in most instances the only compliance requirement passed down to these subrecipients is Section F: Equipment and Real Property Management. However, auditors should review the individual subrecipient agreement to verify the facts and circumstances don’t warrant a different conclusion should this program be tested as a major program.

### **Reaching All Students Program**

If a school received funding through the Reaching All Students program, auditees and auditors should review the Notice of Award to verify the appropriate fund and Assistance Listing Number for the program. See also the listing of [schools awarded the grant](#).

The Innovative Workforce Incentive Grant I and Innovative Workforce Incentive Grant II, passed through the Ohio Department of Education and Workforce, should be reported under Assistance Listing # 84.425D.

(Source: Ohio Department of Education and Workforce (DEW))

Major Program Determination



Many auditees will have received and expended funds under multiple ESF subprograms. For major program purposes, auditors must evaluate 84.425 in its entirety. All ESF subprogram expenditures, even those expenditures of subprograms not addressed in this ESF Compliance Supplement, must be considered as part of the ESF program for major program determination purposes.

*Identifying Subawards on the SEFA and Data Collection Form*

For purposes of SEFA and Data Collection Form (Form SF-SAC) reporting, auditees should identify the individual subprogram(s) the funds were expended under, including each separate Assistance Listing Number (ALN) with the applicable alpha character. A total for the ESF in its entirety should also be provided. Auditees may need to determine which subprogram funds were expended through review of grant documents and inquiry of the source agency.

In order to identify more precisely subprogram expenditures, while also incorporating guidance issued by OMB on separately identifying COVID-19 expenditures, ED issued a memo to grantees on August 4, 2021, requesting that auditees include on the Federal Awards page of the Data Collection Form: (1) whether the program is novel coronavirus 2019 (COVID-19) relief assistance; and (2) the subprogram Assistance Listing Number alpha.

Therefore, to apply this requirement to the ESF subprograms, on the Federal Awards page of the Data Collection Form, under column c with the heading “Additional Award Identification,” include the phrase “COVID-19” to be consistent with OMB’s guidance in Appendix VII of the Compliance Supplement. Then place a comma (,) after COVID-19 and include the full Assistance Listing number and capitalized alpha character (A, B, C, etc.) (see example below).

**Figure:** The column to include this information on the Data Collection Form, Federal Awards page is circled in the figure below:

PART II: FEDERAL AWARDS										
1. Federal Awards Expended During Fiscal Period										
Schedule of Expenditures of Federal Awards										
Row Number (auto-generated)	CFDA #		Additional Award Identification <sup>3</sup>	Federal Program Name	Amount Expended	Cluster Name	Federal Program Total <sup>4</sup> (auto-generated)	Cluster Total <sup>5</sup> (auto-generated)	Loan Programs	
	Federal Awarding Agency Prefix <sup>1</sup>	CFDA Three-Digit Extension <sup>2</sup>							Loan/Loan Guarantee (loan)	If loan, the End of the Audit Period Outstanding Loan Balance <sup>6</sup>
					(\$)		(\$)	(\$)	Y/N	(\$)

Example: A grantee listing the program “Higher Education Emergency Relief Fund – Student Aid Portion” (ALN 84.425E) on the SEFA would complete the Federal Awards page of the Data Collection Form in the following manner:

	A	B	C	D
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Row Number (auto generated)	Federal Awarding Agency Prefix	ALN Three- Digit Extension	Additional Award Identification	Federal Program Identification
1	84	425	COVID- 19, 84.425E	COVID-19 Education Stabilization Fund

*Note:* Please note the inclusion of “COVID-19, 84.425E” in column C for the COVID-19 Higher Education Emergency Relief Fund – Student Aid Portion subprogram.

*(Source: 2023 OMB Compliance Supplement, Part 4, Department of Education, ESF Introduction)*

## **#93.323 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)**

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*No program specific guidance; please see "General Guidance for Grants" on page 4.*

## **#93.489, #93.575, #93.596 Child Care and Development Fund (CCDF) Cluster – Non-County JFS**

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### *Funding Sources Within the CCDF Cluster*

In federal fiscal year 2019, Congress appropriated additional CCDF funds under the Supplemental Appropriations for Disaster Relief Act of 2019 (Pub. L. No. 116-20). In federal fiscal year 2020, Congress appropriated additional CCDF funds under the CARES Act (Pub. L. No. 116-136). In fiscal year 2021, Congress appropriated additional CCDF funds under the CRRSA Act (Pub. L. No. 116-260) and the ARP Act (Pub. L. No. 117-2). The ARP funds included both supplemental CCDF funds and child care stabilization funds. Although there are some differences in the rules governing each funding source, expenditures of funds from all of these sources should be included in the audit universe for CCDF Lead Agencies and the total expenditures of the CCDF Cluster for purposes of (1) determining Type A programs and (2) completing the Schedule of Expenditures of Federal Awards (SEFA). However, CCDF Lead Agencies are required to account for these expenditures separately in their own accounting records. Furthermore, a footnote on the SEFA showing amounts by funding source (CCDBG, CCDF Mandatory and Matching, CCDF Disaster Relief, CCDF CARES, CCDF CRRSA, CCDF ARP supplemental, CCDF ARP child care stabilization funds) in the CCDF Cluster is encouraged.

### *Transfer of Funds to CCDF*

Under the TANF program (Assistance Listing 93.558), a state may transfer TANF funds to CCDF and the funds transferred are treated as Discretionary Funds under CCDF. The amounts transferred into CCDF should be included in the audit universe and in total expenditures of CCDF when determining Type A programs. On the Schedule of Expenditures of Federal Awards (SEFA), the amount transferred in should be shown as CCDF expenditures when expended.

*(Source: 2023 OMB Compliance Supplement, Part 4, HHS, CCDF Cluster)*

**#93.489, #93.575, #93.596 Child Care and Development Fund (CCDF) Cluster – County JFS Only**

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*Funding Sources Within the CCDF Cluster*

In federal fiscal year 2019, Congress appropriated additional CCDF funds under the Supplemental Appropriations for Disaster Relief Act of 2019 (Pub. L. No. 116-20). In federal fiscal year 2020, Congress appropriated additional CCDF funds under the CARES Act (Pub. L. No. 116-136). In fiscal year 2021, Congress appropriated additional CCDF funds under the CRRSA Act (Pub. L. No. 116-260) and the ARP Act (Pub. L. No. 117-2). The ARP funds included both supplemental CCDF funds and child care stabilization funds. Although there are some differences in the rules governing each funding source, expenditures of funds from all of these sources should be included in the audit universe for CCDF Lead Agencies and the total expenditures of the CCDF Cluster for purposes of (1) determining Type A programs and (2) completing the Schedule of Expenditures of Federal Awards (SEFA). However, CCDF Lead Agencies are required to account for these expenditures separately in their own accounting records. Furthermore, a footnote on the SEFA showing amounts by funding source (CCDBG, CCDF Mandatory and Matching, CCDF Disaster Relief, CCDF CARES, CCDF CRRSA, CCDF ARP supplemental, CCDF ARP child care stabilization funds) in the CCDF Cluster is encouraged.

*Transfer of Funds to CCDF*

Under the TANF program (Assistance Listing 93.558), a state may transfer TANF funds to CCDF and the funds transferred are treated as Discretionary Funds under CCDF. The amounts transferred into CCDF should be included in the audit universe and in total expenditures of CCDF when determining Type A programs. On the Schedule of Expenditures of Federal Awards (SEFA), the amount transferred in should be shown as CCDF expenditures when expended.

*(Source: 2023 OMB Compliance Supplement, Part 4, HHS, CCDF Cluster)*

The County federal schedule will report administrative and other expenditures (whether charged directly to the program or allocated through a cost allocation plan or cost pool) paid by the County).

For guidance on ODJFS grants reported on county SEFAs, auditors should refer to the ODJFS prepared [PA Federal grant template](#). While the CR 504 CFDA report is a good starting point for counties to determine the expenditures to be reported on the SEFA, there are some programs or parts of program that are not reflected in this report. The spreadsheet provides program specific information for testing the SEFA. Also, see note 1 on the CR504 tab of the PA Federal grant template concerning the exclusion of childcare collections on the SEFA.

Per ODJFS, all grants are reported on a cash basis and should be presented likewise on the SEFA.

To ensure expenditures are reported accurately by Assistance Listing #, auditors should also determine how multi-agency contract expenditures are recorded on the schedule of federal awards expenditures.

The local government should report federal expenditures for Assistance Listing #93.489, #93.575 & #93.596. 45 [CFR 75.510\(b\)\(2\)](#) (2 [CFR 200.510\(b\)\(2\)](#)) requires including pass-through numbers (if any) on the Schedule. Counties should report the subgrant agreement number (i.e. G-2223-11-XXXX) as the pass-through number and roll the grants up in total by Assistance Listing. Please note there may be two subgrant agreements in place for the calendar year. If that is the case, then report both numbers (i.e. G-2223-11-XXXX / G-2425-11-XXXX).

Grant Title	Assistance Listing number	Pass through number	Expenditures
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Child Care Disaster Relief	#93.489	G-2223-11-XXXX / G-2425-11-XXXX	\$XXX,XXX
Child Care and Development Block Grant	#93.575	G-2223-11-XXXX / G-2425-11-XXXX	\$XXX,XXX
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	#93.596	G-2223-11-XXXX / G-2425-11-XXXX	\$XXX,XXX

## #93.498 Provider Relief Fund

The State of Ohio is distributing Coronavirus Relief Funds (CRF) provided to the state from the US Department of Treasury as part of the Coronavirus Aid, Relief, and Economic Security Act ("CARES Act"), including a program which is also called "Provider Relief Fund". Auditors should confirm with their auditees under which PRF program their award is being reported on the SEFA to ensure they were made and reported under the proper Assistance Listing number (#21.019 for CRF/State PRF or #93.498 for the Federal PRF program).

SEFA reporting amounts for this program (including both expenditures and lost revenues) are based upon the PRF report that is required to be submitted to the HRSA reporting portal (described in "L.3 Special Reporting;" <https://prfreporting.hrsa.gov/s/>). Therefore, it is first important to understand the HRSA PRF and ARP Rural Distribution reporting requirements, which are summarized in the following table.

For the PRF and Rural Distribution it is the last day a provider can use the funds (end of the period of availability), which drives inclusion of the PRF amount on the Schedule of Expenditures for Federal Awards (SEFA) in a Single Audit report.

	<b>Payment Received Period (Payments Exceeding \$10,000 in Aggregate Received)</b>	<b>Period of Availability</b>	<b>PRF Portal Reporting Time Period</b>	<b>Fiscal Year Ends (FYE) to include each PRF Period on the Schedule of Expenditures for Federal Awards (SEFA) Reporting</b>
Period 1	April 10, 2020 to June 30, 2020	January 1, 2020 to June 30, 2021	July 1, 2021 to September 30, 2021	Fiscal Year End (FYE) of June 30, 2021 through June 29, 2022
Period 2	July 1, 2020 to December 31, 2020	January 1, 2020 to December 31, 2021	January 1, 2022 to March 31, 2022	FYE of December 31, 2021 through FYE December 30, 2022
Period 3	January 1, 2021 to June 30, 2021	January 1, 2020 to June 30, 2022	July 1, 2022 to September 30, 2022	FYE of June 30, 2022 through June 29, 2023
Period 4	July 1, 2021 to December 31, 2021	January 1, 2020 to December 31, 2022	January 1, 2023 to March 31, 2023	FYE of December 31, 2022 through FYE December 30, 2023
Period 5	January 1, 2022 to June 30, 2022	January 1, 2020 to June 30, 2023	July 1, 2023 to September 30, 2023	FYE of June 30, 2023 through June 29, 2024
Period 6	July 1, 2022 to December 31, 2022	January 1, 2020 to December 31, 2023	January 1, 2024 to March 31, 2024	FYE of December 31, 2023 through FYE June 29, 2024

### Summary of SEFA Reporting of PRF for Fiscal Year Ends (FYE) Covered by the 2023 Compliance Supplement

For FYEs of June 30, 2023, and through FYEs of December 30, 2023 recipients should report in the SEFA, the expenditures and lost revenues from the **Period 4 and Period 5** PRF report.

For a FYE of December 31, 2023 and through FYEs of June 29, 2024, recipients should report in the SEFA, the expenditures and lost revenues from both the **Period 5 and Period 6** PRF reports.

For FYEs on or after June 30, 2024, SEFA reporting guidance will be provided in covered under the 2024 Compliance Supplement.

*(Source: 2023 OMB Compliance Supplement, Part 4, HHS, #93.498 Provider Relief Fund)*



## **#93.558 Temporary Assistance For Needy Families (TANF) – County JFS Only**

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The County federal schedule will report administrative and other expenditures (whether charged directly to the program or allocated through a cost allocation plan or cost pool) paid by the County.

For guidance on ODJFS grants reported on county SEFAs, auditors should refer to the ODJFS prepared [PA Federal grant template](#) and [PCSA Federal grant template](#). While the CR 504 CFDA report is a good starting point for counties to determine the expenditures to be reported on the SEFA, there are some programs or parts of program that are not reflected in this report. The spreadsheets provide program specific information for testing the SEFA.

At times there may be instances of negative amounts appearing on the CR 504 CFDA report. Auditors should review the documentation at the county for determination of the reason for the negative amounts and determine the effect on the SEFA for instances not addressed below. For example, the counties receive spend down monies from some Medicaid recipients. These are collected on behalf of the State for benefits paid by the state so the spend down monies would not be considered federal dollars at the County level.

Following is the information obtained from ODJFS. Keep in mind this does not include reasoning for all negative amounts reported.

Negative amounts could result from different circumstances:

1. Overpayments made by the county JFS
  - They should be coded back into the system using the same code as the original expenditure.
    - If these are during the calendar year being audited the total federal expenditures would take into consideration these overpayments.
    - If these overpayments are from a prior calendar year the federal schedule should report the negative amounts identifying the program year they are applicable to.
  - If material, auditors should include a footnote.
2. Overpayments made by ODJFS collected by the county JFS - Benefit Recoveries
  - These are benefit recoveries for payments made by ODJFS (Medical, ADC, portions of TANF, SNAP, etc.) and are not reported on the county federal schedule. The county collects these payments on behalf of ODJFS. No cash is returned to ODJFS for these collections. These amounts are retained by the county JFS. ODJFS includes these collections on the CFOS Voucher Activity Report. See note 1 on the CR504 tab of the ODJFS prepared [PA Federal grant template](#)) concerning refunds and collections.
3. Coding adjustments for reporting errors at the county level (current or prior year grants)
  - Whether or not these are reported should be evaluated on a case-by-case basis. Auditors should review documentation for these adjustments for federal schedule impact.

Per ODJFS, all grants are reported on a cash basis and should be presented likewise on the SEFA.

To ensure expenditures are reported accurately by Assistance Listing #, auditors should also determine how multi-agency contract expenditures are recorded on the schedule of federal awards expenditures.

The local government should report federal expenditures for Assistance Listing #93.558. 45 CFR 75.510(b)(2) ([2 CFR 200.510\(b\)\(2\)](#)) requires including pass-through numbers (if any) on the Schedule. Counties should report the

subgrant agreement number (i.e. G-2223-11-XXXX) as the pass-through number and roll the grants up in total by Assistance Listing. Please note there may be two subgrant agreements in place for the calendar year. If that is the case, then report both numbers (i.e. G-2223-11-XXXX / G-2425-11-XXXX).

<b>Grant Title</b>	<b>Assistance Listing number</b>	<b>Pass through number</b>	<b>Expenditures</b>
Temporary Assistance for Needy Families (Tanf)	#93.558	G-2223-11-XXXX	\$XXX,XXX

## #93.563 Child Support Enforcement – County JFS Only

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The County federal schedule will report administrative and other expenditures (whether charged directly to the program or allocated through a cost allocation plan or cost pool) paid by the County.

For guidance on ODJFS grants reported on county SEFAs, auditors should refer to the ODJFS-prepared [CSEA Federal grant template](#). While the CR 504 CFDA report is a good starting point for counties to determine the expenditures to be reported on the SEFA, there are some programs or parts of program that are not reflected in this report. The spreadsheet provides program specific information for testing the SEFA.

Note: Federal Incentives Budget Reference line with Project code JFSFC905 is for receipt of incentives, not the usage of the incentives. These amounts should not be netted against the other Child Support incentives for reporting on the SEFA.

Per ODJFS, all grants are reported on a cash basis and should be presented likewise on the SEFA.

To ensure expenditures are reported accurately by Assistance Listing #, auditors should also determine how multi-agency contract expenditures are recorded on the schedule of federal awards expenditures.

Expenditures are reimbursed to County JFS based on State and Federal allocation percentages. For example, if the Federal share is 66% then the County JFS would be reimbursed 66% from Federal share and 34% from State share or local match (this does not apply to Child Support Incentives). This allocation is programmed into CFIS so auditors are not required to test the allocation; however, rather should be aware of this when testing the schedule of federal awards expenditures.

Auditors should note that Title IV-EAA and State Adoption Subsidy monies have separate eligibility and are not tested at the County JFS level.

The local government should report federal expenditures for Assistance Listing #93.563. 45 CFR 75.510(b)(2) ([2 CFR 200.510\(b\)\(2\)](#)) requires including pass-through numbers (if any) on the Schedule. Counties should report the subgrant agreement number (i.e. G-2223-11-XXXX) as the pass-through number and roll the grants up in total by Assistance Listing. Please note there may be two subgrant agreements in place for the calendar year. If that is the case, then report both numbers (i.e. G-2223-11-XXXX / G-2425-11-XXXX).

<b>Grant Title</b>	<b>Assistance Listing number</b>	<b>Pass through number</b>	<b>Expenditures</b>
Child Support Enforcement	#93.563	G-2223-11-XXXX	\$XXX,XXX

Although we suggest most local governments continue to create special cost centers to separately summarize amounts for each fiscal year, the CFIS program should provide this information in sufficient detail for federal schedule testing/reporting. The Schedule should also report the following for this program: Assistance Listing number: 93.563; Grant Title: Child Support Enforcement; Disbursements for each pass-through number (i.e., cost center).

## #93.658 Foster Care – County JFS Only

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The County federal schedule will report administrative and other expenditures paid by the County (including provider payments) whether charged directly to the program or allocated through a cost allocation plan or cost pool.

For guidance on ODJFS grants reported on county SEFAs, auditors should refer to the ODJFS-prepared [PCSA Federal grant template](#). While the CR 504 CFDA report is a good starting point for counties to determine the expenditures to be reported on the SEFA, there are some programs or parts of program that are not reflected in this report. The spreadsheet provides program specific information for testing the SEFA.

County courts may receive IV-E reimbursements. Courts are not to be considered subrecipients of the county Foster Care but rather of ODJFS. The court would report their own IV-E FCM and FC admin expenditures on their federal schedule using their pass-through numbers and the county JFS would report their own IV-E FCM and FC admin expenditures on their federal schedule and the county would further report both amounts on the county wide federal schedule either separately (if different pass-through numbers) or as a gross amount (if same pass-through numbers).

Per ODJFS, all grants are reported on a cash basis and should be presented likewise on the SEFA.

To ensure expenditures are reported accurately by Assistance Listing #, auditors should also determine how multi-agency contract expenditures are recorded on the schedule of federal awards expenditures.

[45 CFR 75.510\(b\)\(2\)](#) ([2 CFR 200.510\(b\)\(2\)](#)) requires including pass-through numbers (if any) on the Schedule. Counties should report the subgrant agreement number (i.e. G-2223-11-XXXX) as the pass-through number and roll the grants up in total by Assistance Listing. Please note there may be two subgrant agreements in place for the calendar year. If that is the case, then report both numbers (i.e. G-2223-11-XXXX / G-2425-11-XXXX).

<b>Grant Title</b>	<b>Assistance Listing number</b>	<b>Pass through number</b>	<b>Expenditures</b>
Foster Care (Title IV-E)	#93.658	G-2223-11-XXXX	\$XXX,XXX

## #93.659 Adoption Assistance -Title IV-E – County JFS Only

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The County federal schedule will report administrative and other expenditures (whether charged directly to the program or allocated through a cost allocation plan or cost pool) paid by the County.

For guidance on ODJFS grants reported on county SEFAs, auditors should refer to the ODJFS-prepared [PCSA Federal grant template](#). While the CR 504 CFDA report is a good starting point for counties to determine the expenditures to be reported on the SEFA, there are some programs or parts of program that are not reflected in this report. The spreadsheet provides program specific information for testing the SEFA. Also, see the exceptions/notes on the CR504 tab of the PCSA Federal grant template concerning reporting of adoption assistance funding on the SEFA.

Per ODJFS, all grants are reported on a cash basis and should be presented likewise on the SEFA.

To ensure expenditures are reported accurately by Assistance Listing #, auditors should also determine how multi-agency contract expenditures are recorded on the schedule of federal awards expenditures.

Auditors should note that Title IV-EAA and State Adoption Subsidy monies have separate eligibility and are not tested at the County JFS level.

[45 CFR 75.510\(b\)\(2\)](#) ([2 CFR 200.510\(b\)\(2\)](#)) requires including pass-through numbers (if any) on the Schedule. Counties should report the subgrant agreement number (i.e. G-2223-11-XXXX) as the pass-through number and roll the grants up in total by Assistance Listing. Please note there may be two subgrant agreements in place for the calendar year. If that is the case, then report both numbers (i.e. G-2223-11-XXXX / G-2425-11-XXXX).

<b>Grant Title</b>	<b>Assistance Listing number</b>	<b>Pass through number</b>	<b>Expenditures</b>
Adoption Assistance (Title IV-E)	#93.659	G-2223-11-XXXX	\$XXX,XXX

**#93.667 Social Services Block Grant (SSBG) – Non-County JFS Only**

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*No program specific guidance; please see "General Guidance for Grants" on page 4.*

## #93.667 Social Services Block Grant (SSBG) – County JFS Only

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The County federal schedule will report administrative and other expenditures (whether charged directly to the program or allocated through a cost allocation plan or cost pool) paid by the County.

For guidance on ODJFS grants reported on county SEFAs, auditors should refer to the ODJFS prepared [PA Federal grant template](#) and [PCSA Federal grant template](#). While the CR 504 CFDA report is a good starting point for counties to determine the expenditures to be reported on the SEFA, there are some programs or parts of program that are not reflected in this report. The spreadsheets provide program specific information for testing the SEFA.

Per ODJFS, all grants are reported on a cash basis and should be presented likewise on the SEFA.

To ensure expenditures are reported accurately by Assistance Listing #, auditors should also determine how multi-agency contract expenditures are recorded on the schedule of federal awards expenditures.

The local government should report federal expenditures for Assistance Listing #93.667. [45 CFR 75.510\(b\)\(2\)](#) ([2 CFR 200.510\(b\)\(2\)](#)) requires including pass-through numbers (if any) on the Schedule. Counties should report the subgrant agreement number (i.e. G-2223-11-XXXX) as the pass-through number and roll the grants up in total by Assistance Listing. Please note there may be two subgrant agreements in place for the calendar year. If that is the case, then report both numbers (i.e. G-2223-11-XXXX / G-2425-11-XXXX).

<b>Grant Title</b>	<b>Assistance Listing number</b>	<b>Pass through number</b>	<b>Expenditures</b>
SSBG	#93.667	G-2223-11-XXXX	\$XXX,XXX

## #93.767 Children’s Health Insurance Program (CHIP) – County JFS Only

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CHIP benefits are paid by the State ODJFS; therefore, eligibility and recipient benefit payments will be audited by the State Region.

The County federal schedule will report direct administrative and other expenditures (whether charged directly to the program or allocated through a cost allocation plan or cost pool) paid by the County.

For guidance on ODJFS grants reported on county SEFAs, auditors should refer to the ODJFS-prepared [PA Federal grant template](#). While the CR 504 CFDA report is a good starting point for counties to determine the expenditures to be reported on the SEFA, there are some programs or parts of programs that are not reflected in this report. The spreadsheets provide program specific information for testing the SEFA.

Per ODJFS, all grants are reported on a cash basis and should be presented likewise on the SEFA.

To ensure expenditures are reported accurately by Assistance Listing #, auditors should also determine how multi-agency contract expenditures are recorded on the schedule of federal awards expenditures.

The local government should report federal expenditures for Assistance Listing #93.767. [45 CFR 75.510 \(b\)\(2\)](#) ([2 CFR 200.510\(b\)\(2\)](#)) requires including pass-through numbers (if any) on the Schedule. Counties should report the subgrant agreement number (i.e. G-2223-11-XXXX) as the pass-through number and roll the grants up in total by Assistance Listing. Please note there may be two subgrant agreements in place for the calendar year. If that is the case, then report both numbers (i.e. G-2223-11-XXXX / G-2425-11-XXXX).

<b>Grant Title</b>	<b>Assistance Listing number</b>	<b>Pass through number</b>	<b>Expenditures</b>
CHIP	#93.767	G-2223-11-XXXX	\$XXX,XXX



## **#93.778 Medical Assistance Program (Medicaid, Title XIX) – Non-County JFS Only**

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*The following programs are a part of this Cluster, however #93.775 and #93.777 should only be reported at the State Level and therefore were not included in this guidance:*

- *#93.778 Medical Assistance Program (Medicaid, Title XIX)*
- *#93.775 State Medicaid Fraud Control Units*
- *#93.777 State Survey and Certification of Health Care Providers and Suppliers Medicare – Title XVIII*

### **Medicaid Administrative Claiming (MAC) funds received through Ohio Department of Health and the Department of Developmental Disabilities**

*MAC monies passed through the Ohio Department of Health (ODH) to local health departments and the Department of Developmental Disabilities (DODD) to local departments of developmental disabilities are NOT FEDERAL dollars and should NOT be reported on the SEFA. These reimbursements are considered to be earned state revenue. ODH has requested and DODD has encouraged the departments to make a notation in their Notes to the SEFA to show they received MAC reimbursement for administrative costs by participating in a quarterly time study. The MAC funding is based on time study results and calculated using a Medicaid Eligible Rate (MER) specific to the County. The underlying expenses are on a cost reimbursement basis and occurred in prior reporting periods.*

*Since state monies are not required to be disclosed on the SEFA under the Uniform Guidance requirements unless comingled with federal funds, auditors should not take exception to a lack of disclosure regarding these MAC monies. Also, since the disclosure is not a material additional disclosure falling outside the requirements of the Uniform Guidance 2 CFR §200.510 auditors should not take exception to the inclusion. If included, auditors should audit it accordingly.*

### **Medicaid Waiver Payments**

*Counties have few characteristics of a subrecipient (e.g. instances where counties provide a portion of the required matching funds). In general, DODD is responsible for most requirements related to the waiver payments. The State Region is responsible for auditing waiver payments as part of the Single Audit of ODJFS and DODD. Therefore, counties should not report waiver payments on the federal award expenditure schedules.*

*In addition, the Medicaid School Program (MSP) is jointly administered by the Ohio Department of Medicaid and Ohio Department of Education and is exempt from 2 CFR 200 Subpart F requirements. Meaning, MSP recipients are not required to report MSP expenditures on the Federal Schedule, etc.*

## **#93.778 Medical Assistance Program (Medicaid, Title XIX) – County JFS Only**

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The following programs are a part of this Cluster, however #93.775 and #93.777 should only be reported at the State Level and therefore were not included in this guidance:

- #93.778 Medical Assistance Program (Medicaid, Title XIX)
- #93.775 State Medicaid Fraud Control Units
- #93.777 State Survey and Certification of Health Care Providers and Suppliers Medicare – Title XVIII

Medicaid benefits are paid by the State ODJFS; therefore, eligibility and recipient benefit payments will be audited by the State Region.

The County federal schedule will report administrative and other expenditures paid by the County (including provider payments) whether charged directly to the program or allocated through a cost allocation plan or cost pool.

For guidance on ODJFS grants reported on county SEFAs, auditors should refer to the ODJFS-prepared [PA Federal grant template](#) and [PCSA Federal grant template](#). While the CR 504 CFDA report is a good starting point for counties to determine the expenditures to be reported on the SEFA, there are some programs or parts of program that are not reflected in this report. The spreadsheets provide program specific information for testing the SEFA. Also, see note 1 on the CR504 tab of the PA Federal grant template concerning the exclusion of Medicaid refunds and collections on the SEFA.

Per ODJFS, all grants are reported on a cash basis and should be presented likewise on the SEFA.

To ensure expenditures are reported accurately by Assistance Listing #, auditors should also determine how multi-agency contract expenditures are recorded on the schedule of federal awards expenditures.

The local government should report federal expenditures for Assistance Listing #93.775, 93.777, 93.778. [45 CFR 75.510\(b\)\(2\)](#) ([2 CFR 200.510\(b\)\(2\)](#)) requires including pass-through numbers (if any) on the Schedule. Counties should report the subgrant agreement number (i.e. G-2223-11-XXXX) as the pass-through number and roll the grants up in total by Assistance Listing. Please note there may be two subgrant agreements in place for the calendar year. If that is the case, then report both numbers (i.e. G-2223-11-XXXX / G-2425-11-XXXX).

<b>Grant Title</b>	<b>Assistance Listing number</b>	<b>Pass through number</b>	<b>Expenditures</b>
Medicaid Cluster Program (list program individually within cluster w/ applicable Assistance Listing #)	#93.775, 93.777, 93.778	G-2223-11-XXXX	\$XXX,XXX

## **#93.788 Opioid State Targeted Response**

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*No program specific guidance; please see "General Guidance for Grants" on page 4.*

## **#93.959 Block Grants for Prevention and Treatment of Substance Abuse**

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*No program specific guidance; please see "General Guidance for Grants" on page 4.*