

Schedule of Federal Award Expenditures (SEFA) Completeness

This document does not include all Federal programs an entity might report; rather it contains the SEFA reporting information from each FACCRS prepared by CFAE. This document is updated on a regular basis as the FACCRs are updated.

This information is sorted by CFDA number and bookmarked.

YEAR ENDED:	2018
FEDERAL AWARD NAME:	Guidance for Grants with no CFAE Prepared FACCR

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](#).

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 CFDA number or other identifying number when the CFDA 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.

In addition, see example SEFA and SEFA Notes shells at <http://www.ohioauditor.gov/references/practiceaids.html>.

(Source: CFAE)

YEAR ENDED:	2018
FEDERAL AWARD NAME:	Supplemental Nutrition Assistance Program (SNAP/Food Assistance) – County JFS Only
CFDA#:	#10.551 Supplemental Nutrition Assistance Program (SNAP / Food Assistance) #10.561 State Administrative Matching Grants for the Supplemental Nutrition Assistance Program

This program specific guidance is in addition to the general reporting requirements on page 2.

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 counties SEFA's, auditors should refer to the ODJFS prepared PA and CSEA Federal grant templates at <http://jfs.ohio.gov/ofs/bcfta/TOOLS/tools1.stm>. 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 either of these 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 CFDA#, 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 CFDA #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-1011-11-5006) as the pass through number and roll the grants up in total by CFDA. 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-1011-11-5006 / G-1011-11-5007).--

(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	CFDA #	Pass through number	Expenditures
Supplemental Nutrition Assistance Program (SNAP)	10.551	G-1011-11-5006 / G-1011-11-5007	\$XXX,XXX
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (Administrative Costs)	10.561	G-1011-11-5006 / G-1011-11-5007	\$XXX,XXX

YEAR ENDED:	2018
FEDERAL AWARD NAME:	Child Nutrition Cluster
CFDA#:	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)

This program specific guidance is in addition to the general reporting requirements on page 2.

NOTE: Legacy cash reports are available to schools and their auditors to aid in preparation of the SEFA. A cross walk of Web-GAAP alternatives is located within the Web-GAAP wiki, which can be accessed using the following link: <http://gaapwiki.oecn.k12.oh.us/images/1/19/4502Web-GAAPAlternatives.pdf>. Keep in mind that district use of Web-GAAP is not mandatory and some districts may not utilize these reports. Any SEFA format is acceptable so long as it complies with the requirements above and those of 2 CFR 200.510(b).

[Source: CFAE]

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 § 250.67, 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 205(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 assessed value provided 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 following 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. For example, a food bank may provide the FMV of foods (including donated foods) it provides to other food banks or food pantries for distribution, in order to assist them in their audit activities. The use of the FMV for all foods received by food banks or food pantries would provide a measure of accounting consistency for such organizations in conducting audit activities. 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, 2/18/2010](#))

Note: The Valuing USDA Donated Foods Policy above from USDA has not been updated for UG however, it is still applicable. Under UG a recipient agency in NSLP, CACFP, or SFSP, or a charitable institution that receives donated foods in accordance with [2 CFR § 200.40](#) and [200.502](#), must consider all USDA donated foods received in a school or fiscal year as expended. In addition, 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 assessed value provided by the Federal agency under [2 CFR 200.502\(g\)](#) of the UG.

(Source: CFAE)

State of Ohio

- Effective for FY16: CATS system is the required system for all schools ordering commodities directly from ODE. Schools receiving commodities through cooperative purchasing groups will not have their activities reflected in CATS. Please refer to the [list of schools](#) that participate in a co-op.
- The MR 30 report is no longer available.
- 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 ODE uses the option “the USDA commodity file cost as of a date specified by the distributing agency” via the CATS system. In February 2014, ODE 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. Note: Schools that use a consortium must get their information from the consortium.
- In the CATS system, the school can obtain the necessary reports by following these steps. (You may also obtain a screen shot version of the instructions by contacting CFAE via the FACCR Inbox FACCR@ohioauditor.gov)
 - 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.

- If the school participates in the Kosher Food Program, the Kosher Food Program entitlement value is not contained within the Received Entitlement Value figure presented on the Value of Commodities Offered-Received report. Obtain the schools support for the amount of Kosher Food entitlement value used. Add the Kosher Food entitlement value used to the Received Entitlement Value and the Received Bonus Value.

PLEASE NOTE:

- ODE 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.
- 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 for FY 2016, schools using the state commodity system were not charged shipping fees at all because ODE had enough to cover their administrative fees that year – this is determined on a year by year basis.
- Some schools were using the order forms from the CATS system to calculate the commodities figure. Per ODE, this is not correct, as occasionally schools do not receive everything that they order.

(Source: Ohio Department of Education)

YEAR ENDED:	2018
FEDERAL AWARD NAME:	Special Supplemental Nutrition Program for Women, Infants, and Children (WIC Program)
CFDA#:	#10.557

There is no program specific guidance, please follow the general reporting requirements on page 2.

YEAR ENDED:	2018
FEDERAL AWARD NAME:	Water and Waste Disposal Systems for Rural Communities
CFDA#:	#10.760

This program specific guidance is in addition to the general reporting requirements on page 2.

Interim Financing

After RUS has made a commitment on a loan, the borrower may obtain interim financing from commercial sources (e.g., a bank loan) for the construction period (7 CFR section 1780.39(d)). 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 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: 2017 OMB Compliance Supplement, Part 4, U.S. Department of Agriculture CFDA 10.760 Water and Waste Disposal Systems for Rural Communities, Other Information)

YEAR ENDED:	2018
FEDERAL AWARD NAME:	Community Development Block Grant
CFDA#:	#14.218

This program specific guidance is in addition to the general reporting requirements on page 2.

Schedule of Expenditures Reporting Guidance:

- 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.

Legend:

SEFA = Schedule of Expenditures of Federal Awards

DCF = Data Collection Form

HUD = Department of Housing and Urban Development

Schedule of Expenditures of Federal Awards (SEFA) Reporting	Expenditures Reported on SEFA & 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
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(Source: Department of Housing and Urban Development)

YEAR ENDED:	2018
FEDERAL AWARD NAME:	CDBG – Community Development Block Grant/State’s Program and Non-Entitlement Grants in Hawaii
CFDA#:	#14.228

This program specific guidance is in addition to the general reporting requirements on page 2.

Ohio Development Services Agency, Office of Community Development (OCD) Schedule of Expenditures Reporting Guidance:

- Funding passed through from the Ohio Development Services Agency (ODSA), 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”.

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

(Source: Ohio Development Services Agency, 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 Development Services Agency, Office of Community Development (OCD))

- As for financial statement reporting, you 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, you should review the grant documents and consider whether a receivable should be booked in accordance with GASB 33.

(Source: CFAE)

YEAR ENDED:	2018
FEDERAL AWARD NAME:	Home Investment Partnership Program
CFDA#:	#14.239

This program specific guidance is in addition to the general reporting requirements on page 2.

Ohio Development Services Agency, Office of Community Development (OCD) Schedule of Expenditures Reporting Guidance:

- Funding passed through from the Ohio Development Services Agency (ODSA), 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”.

Legend:

SEFA = Schedule of Expenditures of Federal Awards

DCF = Data Collection Form

Schedule of Expenditures of Federal Awards (SEFA) Reporting	HOME, CFDA #14.239 (except CHDO)		HOME, CFDA #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 (not expenditures from reloaned amounts from revolving loan program income – see program income expenditures below)	X		N/A	
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 Development Services Agency, 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 Development Services Agency, Office of Community Development (OCD))

- As for financial statement reporting, you 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, you should review the grant documents and consider whether a receivable should be booked in accordance with GASB 33.

(Source: CFAE)

YEAR ENDED:	2018
FEDERAL AWARD NAME:	Workforce Innovation and Opportunity Act (WIOA) Cluster
CFDA#:	17.258 –WIOA Adult Program 17.259 - WIOA Youth Activities 17.278 - WIOA Dislocated Worker Formula Grants

This program specific guidance is in addition to the general reporting requirements on page 2.

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 COG's 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 Federal Awards Expenditure Schedules

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:

- CFDA numbers & Grant Titles:
 - #17.258 – WIOA Adult Program
 - #17.259 –WIOA Youth Activities *
 - #17.278 –WIOA Dislocated Formula **

- 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.*

*** = In prior years, CFDA 17.260 represented both the WIA Dislocated Worker formula grants and the National Emergency Grants (NEGs). Beginning in PY 2010 (i.e., grants awarded after July 1, 2010), CFDA 17.260 was archived and any new funds allocated through these two programs are now referenced using two new CFDA numbers: 17.277 for NEGs and 17.278 for WIA Dislocated Formula Grants. 17.277 is not part of the WIOA Cluster, and it should be reported on the SEFA as a separate program. Beginning on July 1, 2015 with the launch of WIOA, NEGs are now known as National Dislocated Worker Grants (NDWG) and the CFDA number for these awards remains 17.277*

The US Department of Labor requires an accrual accounting basis for WIOA grants. 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?
 - Yes. 2 CFR Part 200.502 says the determination of federal expenses for the SEFA is based on expense transactions associated with awards including grants. The US Dept. of Labor has defined an accrual as an expense transaction for WIOA grants.

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 3rd 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 for confirmation of WIOA Monies sent to the County.

(Source: AOS CFAE, Sabrina Jamison, Bureau Chief, Bureau of County Finance and Technical Assistance, ODJFS, Office of Fiscal and Monitoring Services, Sabrina.Jamison@ifs.ohio.gov, and Ron Weber, the Ohio Department of Job and Family Services Budget Coordinator, Office of Workforce Development

YEAR ENDED:	2018
FEDERAL AWARD NAME:	Airport Improvement Program
CFDA#:	#20.106

There is no program specific guidance, please follow the general reporting requirements on page 2.

YEAR ENDED:	2018
FEDERAL AWARD NAME:	Highway Planning and Construction Cluster
CFDA#:	20.205 Highway Planning and Construction (Federal –Aid Highway Program) 20.219 Recreational Trails Program 23.003 Appalachian Development Highway System

This program specific guidance is in addition to the general reporting requirements on page 2.

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 Section IV 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. When documentation is unclear, the LPA should contact ODOT at DOT.LPAQuestions@dot.ohio.gov for clarification.
- 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, first consult with CFAE via the FACCR Inbox and include the documentation/information noted above.
 - 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.....’
- 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 DOT.LPAQuestions@dot.ohio.gov for clarification.
- State Infrastructure Bank (SIB) Loans - SIB loans may be from either Federal funds or State funds. **Auditors should contact CFAE any time there are SIB loans involved.**
- PID's using a "Task Order Consultant" – Occasionally, a LPA chooses 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 expenditures related to the Task Order phases on their SEFA (as those will be reported on ODOT's SEFA and would follow guidance as if they were ODOT administered). The invoices for these services are not initiated by the LPA, nor are the invoices approved by the LPA. All invoicing is initiated and approved by ODOT personnel.
- 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. LPA's 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).
 - Note: Lack of compliance with this ODOT contract requirement would not be considered non-compliance with UG.
- If the pass-through or Federal agency identifies an immaterial error on the SEFA and requests auditors to have an audit adjustment to add it to a subsequent year SEFA that we are currently auditing – contact CFAE for further guidance.

(Source: **CFAE** and **Michael Miller and Gregory Stephens, ODOT Office of External Audits, on 1/31/19**)

See also:

- 20 205 IPA-AOS Local Federal Reporting Clarification available at: <http://www.dot.state.oh.us/Divisions/Finance/Auditing/AOS%20Local%20Federal%20Publications%20Clarifications/20%20205%20IPA-AOS%20Local%20Federal%20Reporting%20Clarification.pdf>
- 20.205 LPA Federal Reporting Requirements guidance from ODOT available at <http://www.dot.state.oh.us/Divisions/Finance/Auditing/AOS%20Local%20Federal%20Publications%20Clarifications/LPA%20Federal%20Reporting%20Notification%20Publication.pdf> and related AOS CFAE clarification to certain items in the FACCR.

Reporting Summary

Note: This table is greatly simplified. Auditors should also carefully consider all other guidance in this 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
Report on SEFA	No	No	only LPA admin.	Yes

Footnotes:

1. Administered by Both: Some projects have phases administered by ODOT and some phases administered by LPAs. This column is meant to address those projects.
2. SIB Loans: **Auditors should contact CFAE any time there are SIB loans involved.**
3. If a task order consultant is used for any project, the amount should not be reported on the LPA 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. Efforts have been made to arrive at a consensus for proper reporting of these items; however, there are still matters up for debate. To that end, Auditors should consider all available information in order to make a judgment decision for each scenario they come across. Continued efforts are being made in this matter, and guidance should be expected in the future.

(Source: **CFAE** and **Michael Miller and Gregory Stephens, ODOT Office of External Audits, on 1/31/19**)

YEAR ENDED:	2018
FEDERAL AWARD NAME:	Federal Transit Cluster
CFDA#:	20.500 Federal Transit – Capital Investment Grants 20.507 Federal Transit – Formula Grants 20.525 State of Good Repair Grants 20.526 Bus and Bus Facilities Formula Program (Bus Program)

There is no program specific guidance, please follow the general reporting requirements on page 2.

YEAR ENDED:	2018
FEDERAL AWARD NAME:	Capitalization Grants for Clean Water State Revolving Funds
CFDA#:	66.458

This program specific guidance is in addition to the general reporting requirements on page 2.

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). OEPA has notified us of their fiscal year 2017 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 2017 for both 66.458 & 66.468.

When total federal assistance expenditures exceed \$750,000, auditors should apply the following guidance:

- CFDA 66.458 (Cleaning Water Revolving Fund)
 - Only the **Northeast Ohio Regional Sewer District** must report the selected project expenditures for the Clean Water Program for FY2017.
 - As a reminder, auditors must continue to subject the selected fiscal year 2010-2016 LGAs/project to single audit for the remaining lives of those projects, where total Federal financial assistance expenditures exceed \$750,000.
 - During FY 2016, OEPA did not execute any loan agreements for this program. Loans are executed by program year and capitalization grant.
 - The projects **highlighted** below are no longer required to be reported as they have completed their disbursements.

First FY Subject to Single Audit *	LGA	Account ID	EPA ID	Loan Award Date
2010	Metropolitan Sewer District	5585	CS391525-0062	1/28/2010
		5586	CS391525-0063	1/28/2010
2010	Northeast Ohio Regional Sewer District	5596	CS391430-0094	1/28/2010
		5147	CS392859-01	6/15/2009
2011	City of Columbus	5671	CS390274-0132	6/24/2010
2012	City of Lorain	6166	CS390532-0017	4/26/2012
2012	City of Springfield	6242	CS390880-0009	7/26/2012
2013	Northeast Ohio Regional Sewer District	6597	CS391430-0116	10/13/2013
		6202	CS390095-0036	5/30/2013

2013	City of Akron	6473	CS390095-0078	5/30/2013
		6483	CS390095-0029	5/30/2013
		6510	CS390095-0057	8/29/2013
		6578	CS390095-0082	10/31/2013
		6579	CS390095-0097	10/31/2013
2014	City of Toledo	6839	CS390915-0110	11/19/2014
2014	City of Miamisburg	6874	CS390593-0034	12/17/2014
2015	City of Akron	7154	CS390095-0090	12/10/2015
2016	None.	See note above.		
2017	Northeast Ohio Regional Sewer District	7780	CS391430-0130	8/30/2017
2018	Northeast Ohio Regional Sewer District	8051	CS391430-0139	4/26/2018

As mentioned above, 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 above are the minimum that must be reported. If these entities, chose to report all loans on their federal schedule there is no need to have adjustments or citations.

Auditors can use various reports available at <http://loans.owda.org/> to obtain loan summaries, loan transaction detail, disbursement detail, and audit confirmations for various all projects undertaken for each recipient. Regardless of the source of funding the loan applicant's disbursement comes from, the community is to report the total disbursements related to this loan as federal funds, even if they were not made from the federal cap grant.

(Source: Rebecca McKinney, OEPA, on 2/6/19)

Subrecipients

CWSRF amounts are awarded by EPA to States as grants. The States then makes 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) or (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 SF-SAC, 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

To achieve consistency in meeting program requirements and eliminate the possibility of over-reporting information under the Federal Funding Accountability and Transparency Act (Transparency Act), State CWSRF programs must use the same group of loans for the purpose of meeting Federal cross-cutting, single audit, procurement, and Transparency Act reporting requirements.

(Source: 2017 OMB Compliance Supplement, Part 4, 66.458 Capitalization Grants for Clean Water State Revolving Funds, Other Information)

YEAR ENDED:	2018
FEDERAL AWARD NAME:	Capitalization Grants for Drinking Water State Revolving Funds
CFDA#:	66.468

This program specific guidance is in addition to the general reporting requirements on page 2.

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). OEPA has notified us of their fiscal year 2017 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 2017 for both 66.458 & 66.468.

- As a reminder, auditors must continue to subject the selected fiscal year **2013, 2015, and 2016** LGAs/projects to single audit for the remaining lives to those projects, where total Federal financial assistance expenditures exceed \$750,000.
- During **2014 and 2017** OEPA did not execute any loan agreements. Loans are executed by program year and capitalization grant.
- The projects **highlighted** below are no longer required to be reported as they have completed their disbursements.

First FY Subject to Single Audit *	LGA	Account ID	EPA ID	Loan Award Date
2011	ALL	See note above.		
2013	City of Westerville	6478	FS390974-0004	6/27/2013
2014	NONE	See note above.		
2015	City of Toledo	6921	FS390915-0116	3/3/2015
		6920	FS390915-0117	3/3/2015
2015	City of Bucyrus	7039	FS390206-0004	7/10/2015
2016	City of Columbus	7187	FS390274-0209	1/6/2016
		7188	FS390274-0195	1/6/2016
		7260	FS390274-0208	3/11/2016
2016	City of Oregon	7265	FS390721-0018	3/11/2016
2017	NONE	See Note above.		

2018	Trumbull County	8052	FS390079-0036	4/26/2018
2018	City of Columbus	7992	FS390274-0238	3/29/2018
		8102	FS390274-0265	5/31/2018
2018	City of Toledo	8229	FS390915-0123	9/27/2018

* - As mentioned above, 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 WSRLA program on its SEFA annually, where subject to Single Audit, until the project is completed.

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

Auditors can use various reports available at <http://loans.owda.org/> to obtain loan summaries, loan transaction detail, disbursement detail, and audit confirmations for various all projects undertaken for each recipient. Regardless of the source of funding the loan applicant's disbursement comes from, the community is to report the total disbursements related to this loan as federal funds, even if they were not made from the federal cap grant.

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: Rebecca McKinney, OEPA, on 2/6/19)

Subrecipients

DWSRF amounts are awarded by EPA to States as grants. The States then makes 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 DWSRF loans should include project expenditures incurred under these loans during the audit period as provided in OMB Circular A-133 §__205(a)/2 CFR section 200.502(a). These are subawards—not direct Federal loans—and, therefore, neither OMB Circular A-133 §__.205(b) nor §__.205(d)/2 CFR sections 200.502(b) or (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 SF-SAC, 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 (Transparency Act), 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.

(Source: 2017 OMB Compliance Supplement, Part 4, 66.468 Capitalization Grants for Drinking Water State Revolving Funds, Other Information)

YEAR ENDED:	2018
FEDERAL AWARD NAME:	Student Financial Assistance Cluster
CFDA#:	84.007 - Federal Supplemental Educational Opportunity Grants (FSEOG) 84.063 - Federal Pell Grant Program (PELL) 84.268 - Federal Direct Student Loans (DIRECT LOAN)
Note:	<p>The Student Financial Aid Cluster also contains the following programs; however, these are not likely to occur at most local schools. If they occur, they are not likely to be material to the cluster. If you need to test one of the following programs, refer to Part 5 of the OMB Circular Compliance Supplement and contact CFAE using the FACCR Inbox.</p> <p>#84.033 - Federal Work-Study Program (FWS)</p> <p>#84.038 - Federal Perkins Loans (FPL) – Federal Capital Contributions</p> <p>#84.379 - Teacher Education Assistance For College And Higher Education Grants (TEACH Grants)</p> <p>#84.408 – Postsecondary Education Scholarships for Veteran’s Dependents (Iraq and Afghanistan Service Grants) (IASG))</p> <p>#93.264 – Nurse Faculty Loan Program (NFLP)</p> <p>#93.342 – Health Professions Student Loans, Including Primary Care Loans and Loans for Disadvantaged Students (HPSL/PCL/LDS)</p> <p>#93.364 - Nursing Student Loans (NSL)</p> <p>#93.925 - Scholarships for Disadvantaged Students (SDS)</p>

This program specific guidance is in addition to the general reporting requirements on page 2.

If the SFA Cluster is part of the major program being audited, both of these loan programs must also be audited as part of the SFA Cluster.

Auditors should note that, even though student loans under the Direct Loan Program (CFDA 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 (CFDA 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.

NOTE: Legacy cash reports are available to schools and their auditors to aid in preparation of the SEFA. Keep in mind that district use of Web-GAAP is not mandatory and some districts may not utilize these reports. Any SEFA format is acceptable so long as it complies with the requirements above and those of 2 CFR Section 200.510(b).

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.

(Source: CFAE)

YEAR ENDED:	2018
FEDERAL AWARD NAME:	Title I Grants to Local Educational Agencies
CFDA#:	84.010

This program specific guidance is in addition to the general reporting requirements on page 2.

NOTE: Legacy cash reports are available to schools and their auditors to aid in preparation of the SEFA. Keep in mind that district use of Web-GAAP is not mandatory and some districts may not utilize these reports. Any SEFA format is acceptable so long as it complies with the requirements above and those of 2 CFR 200.510(b).

(Source: CFAE)

The Ohio Department of Education has been granted a waiver by the US Department of Education which permits a Local Education Agency (LEA) to carryover greater than 15% of Title I funds once every three years (section 1127(b) of the ESEA).

(Source: ODE CCIP note #310-<https://ccip.ode.state.oh.us/documentlibrary/ViewDocument.aspx?DocumentKey=78674>)

Transferability

Expenditures of funds transferred from one program to another should be included in the total expenditures of the receiving program for purposes of (1) determining Major programs and (2) completing the SEFA.

(Source: CFAE)

YEAR ENDED:	2018
FEDERAL AWARD NAME:	Special Education Cluster (IDEA)
CFDA#:	84.027 Special Education – Grants to States (IDEA, Part B) 84.173 Special Education – Preschool Grants (IDEA Preschool)

This program specific guidance is in addition to the general reporting requirements on page 2.

- However, ODE informed us OAKS is not currently assigning pass-through numbers. Because ODE 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.

(Source: ODE)

NOTE: Legacy cash reports are available to schools and their auditors to aid in preparation of the SEFA. Keep in mind that district use of Web-GAAP is not mandatory and some districts may not utilize these reports. Any SEFA format is acceptable so long as it complies with the requirements above and those of 2 CFR 200.510(b).

(Source: AOS CFAE)

YEAR ENDED:	2018
FEDERAL AWARD NAME:	Career and Technical Education – Basic Grants to States (Perkins IV)
CFDA#:	#84.048

This program specific guidance is in addition to the general reporting requirements on page 2.

- However, ODE informed us OAKS is not currently assigning pass-through numbers. Because ODE 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.

(Source: ODE)

NOTE: Legacy cash reports are available to schools and their auditors to aid in preparation of the SEFA. Keep in mind that district use of Web-GAAP is not mandatory and some districts may not utilize these reports. Any SEFA format is acceptable so long as it complies with the requirements above and those of 2 CFR 200.510(b).

(Source: CFAE)

YEAR ENDED:	2018
FEDERAL AWARD NAME:	Charter Schools
CFDA#:	84.282A

NOTE: 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 (ODE) that **should be included in the SEFA for entitles receiving the grant.**

(Source: CFAE)

YEAR ENDED:	2018
FEDERAL AWARD NAME:	Twenty-First Century Community Learning Centers
CFDA#:	#84.287

This program specific guidance is in addition to the general reporting requirements on page 2.

- However, ODE informed us OAKS is not currently assigning pass-through numbers. Because ODE 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.

(Source: ODE)

NOTE: Legacy cash reports are available to schools and their auditors to aid in preparation of the SEFA. Keep in mind that district use of Web-GAAP is not mandatory and some districts may not utilize these reports. Any SEFA format is acceptable so long as it complies with the requirements above and those of 2 CFR 200.510(b).

Transferability

Expenditures of funds transferred from one program to another should be included in the total expenditures of the receiving program for purposes of (1) determining Major programs and (2) completing the SEFA.

(Source: CFAE)

YEAR ENDED:	2018
FEDERAL AWARD NAME:	Improving Teacher Quality
CFDA#:	#84.367

This program specific guidance is in addition to the general reporting requirements on page 2.

Funds under the Small, Rural School Achievement (SRSA) Program (CFDA 84.358A) may be used for activities allowed under other programs, including this program (CFDA 84.367). Expenditures for allowable activities under CFDA 84.367 from funds awarded for the SRSA Funds Program should be included in the audit universe and total expenditures of CFDA 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: 2018 OMB Compliance Supplement Department of Education CFDA: 84.367 Supporting Effective Instruction State Grant Procedures)

- However, ODE informed us OAKS is not currently assigning pass-through numbers. Because ODE 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.

(Source: ODE)

NOTE: Legacy cash reports are available to schools and their auditors to aid in preparation of the SEFA. Keep in mind that district use of Web-GAAP is not mandatory and some districts may not utilize these reports. Any SEFA format is acceptable so long as it complies with the requirements above and those of 2 CFR 200.510(b).

Transferability

Expenditures of funds transferred from one program to another should be included in the total expenditures of the receiving program for purposes of (1) determining Major programs and (2) completing the SEFA.

(Source: CFAE)

YEAR ENDED:	2018
FEDERAL AWARD NAME:	Temporary Assistance for Needy Families (Tanf) (Title IV-A)
CFDA#:	#93.558

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 counties SEFA's, auditors should refer to the ODJFS prepared CSEA, PA, and PCSA Federal grant templates at <http://jfs.ohio.gov/ofs/bcfta/TOOLS/tools1.stm>. 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 either of these 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 3 on the federal funding tab 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 CFDA#, 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 CFDA #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-1011-11-5006) as the pass through number and roll the grants up in total by CFDA. 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-1011-11-5006 / G-1011-11-5007).

Grant Title	CFDA number	Pass through number	Expenditures
Temporary Assistance for Needy Families (Tanf)	#93.558	G-1011-11-5006 / G-1011-11-5007	\$XXX,XXX

YEAR ENDED:	2018
FEDERAL AWARD NAME:	Child Support Enforcement (Title IV-D) – County JFS Only
CFDA#:	#93.563

This program specific guidance is in addition to the general reporting requirements on page 2.

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 counties SEFA's, auditors should refer to the ODJFS prepared CSEA Federal grant templates at <http://jfs.ohio.gov/ofs/bcfta/TOOLS/tools1.stm>. 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 either of these 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. See an example at <http://jfs.ohio.gov/ofs/bcfta/TOOLS/tools1.stm>.

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 CFDA#, 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 CFDA #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-1011-11-5006) as the pass through number and roll the grants up in total by CFDA. 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-1011-11-5006 / G-1011-11-5007).

Grant Title	CFDA number	Pass through number	Expenditures
Child Support Enforcement	#93.563	G-1011-11-5006 / G-1011-11-5007	\$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:

- CFDA number: 93.563

- Grant Title: Child Support Enforcement
- Disbursements for each pass-through number (i.e., cost center).

YEAR ENDED:	2018
FEDERAL AWARD NAME:	Child Care and Development Block Grant – County JFS Only
CFDA#:	#93.575 Child Care and Development Block Grant #93.596 Child Care Mandatory and Matching Funds of the Child Care and Development Fund

This program specific guidance is in addition to the general reporting requirements on page 2.

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 counties SEFA's, auditors should refer to the ODJFS prepared PA and PCSA Federal grant templates at <http://jfs.ohio.gov/ofs/bcfta/TOOLS/tools1.stm>. 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 either of these report. The spreadsheet provides 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 CFDA#, 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 CFDA ##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-1011-11-5006) as the pass through number and roll the grants up in total by CFDA. 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-1011-11-5006 / G-1011-11-5007).

Grant Title	CFDA number	Pass through number	Expenditures
Child Care and Development Block Grant	#93.575	G-1011-11-5006 / G-1011-11-5007	\$XXX,XXX
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	#93.596	G-1011-11-5006 / G-1011-11-5007	\$XXX,XXX

YEAR ENDED:	2018
FEDERAL AWARD NAME:	Foster Care (Title IV-E) – County JFS Only
CFDA#:	#93.658

This program specific guidance is in addition to the general reporting requirements on page 2.

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 counties SEFA's, auditors should refer to the ODJFS prepared PA and PCSA Federal grant templates at <http://jfs.ohio.gov/ofs/bcfta/TOOLS/tools1.stm>. 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 either of these report. The spreadsheets provide 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 CFDA#, 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-1011-11-5006) as the pass through number and roll the grants up in total by CFDA. 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-1011-11-5006 / G-1011-11-5007).

Grant Title	CFDA number	Pass through number	Expenditures
Foster Care	#93.658	G-1011-11-5006 / G-1011-11-5007	\$XXX,XXX

YEAR ENDED:	2018
FEDERAL AWARD NAME:	Adoption Assistance (Title IV-E) – County JFS Only
CFDA#:	#93.659

This program specific guidance is in addition to the general reporting requirements on page 2.

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 counties SEFA's, auditors should refer to the ODJFS prepared PA and PCSA Federal grant templates at <http://jfs.ohio.gov/ofs/bcfta/TOOLS/tools1.stm>. 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 either of these 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 CFDA#, 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-1011-11-5006) as the pass through number and roll the grants up in total by CFDA. 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-1011-11-5006 / G-1011-11-5007).

Grant Title	CFDA number	Pass through number	Expenditures
Adoption Assistance	#93.659	G-1011-11-5006 / G-1011-11-5007	\$XXX,XXX

YEAR ENDED:	2018
FEDERAL AWARD NAME:	Social Services Block Grant (Title XX) – County JFS Only
CFDA#:	#93.667

This program specific guidance is in addition to the general reporting requirements on page 2.

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 counties SEFA's, auditors should refer to the ODJFS prepared PA and PCSA Federal grant templates at <http://jfs.ohio.gov/ofs/bcfta/TOOLS/tools1.stm>. 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 either of these report. The spreadsheet provides 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 CFDA#, 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 CFDA #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-1011-11-5006) as the pass through number and roll the grants up in total by CFDA. 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-1011-11-5006 / G-1011-11-5007).

Grant Title	CFDA number	Pass through number	Expenditures
SSBG	#93.667	G-1011-11-5006 / G-1011-11-5007	\$XXX,XXX

YEAR ENDED:	2018
FEDERAL AWARD NAME:	Children's Health Insurance Program (CHIP) – County JFS Only
CFDA#:	#93.767

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 counties SEFA's, auditors should refer to the ODJFS prepared PA and PCSA Federal grant templates at <http://jfs.ohio.gov/ofs/bcfta/TOOLS/tools1.stm>. 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 either of these 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 CFDA#, 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 CFDA #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-1011-11-5006) as the pass through number and roll the grants up in total by CFDA. 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-1011-11-5006 / G-1011-11-5007).

Grant Title	CFDA number	Pass through number	Expenditures
CHIP	#93.767	G-1011-11-5006 / G-1011-11-5007	\$XXX,XXX

YEAR ENDED:	2018
FEDERAL AWARD NAME:	Medicaid Cluster (Title XIX) – County JFS Only
CFDA#:	#93.775/93.777/93.778

Note: In accordance with 2 CFR section 200.519, when the auditor is using the risk-based approach for determining major programs, the auditor should consider that the Department of Health and Human Services (HHS) has identified the Medical Assistance Program (Medicaid) as a program of higher risk.

Medicaid is the largest dollar Federal grant program and under OMB budgetary guidance and Pub. L. No. 107-300, HHS is required to provide an estimate of improper payments for Medicaid. Improper payments mean any payment that should not have been made or that was made in an incorrect amount (including overpayments and underpayments) under statutory, contractual, administrative, or other legally applicable requirements; and includes any payment to an ineligible recipient, and any payment for an ineligible service, any duplicate payment, payments for services not received, and any payments that does not account for credit for applicable discounts.

While not precluding an auditor from determining that the Medicaid cluster qualifies as a low- risk program (e.g., because prior audits have shown strong internal controls and compliance with Medicaid requirements), the above should be considered as part of the risk assessment process and audit documentation should support the consideration.

(Source: 2017 OMB Compliance Supplement, Part 4, Department of Health and Human Services CFDA 93.778 Medical Assistance Program (Medicaid; Title XIX))

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 counties SEFA's, auditors should refer to the ODJFS prepared PA and PCSA Federal grant templates at <http://jfs.ohio.gov/ofs/bcfta/TOOLS/tools1.stm>. 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 either of these 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 CFDA#, 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 CFDA #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-1011-11-5006) as the pass through number and roll the grants up in total by CFDA. 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-1011-11-5006 / G-1011-11-5007).

Grant Title	CFDA number	Pass through number	Expenditures
Medicaid Cluster Program (list program)	#93.775, 93.777, 93.778	G-1011-11-5006 / G-1011-11-5007	\$XXX,XXX

individually within cluster w/ applicable CFDA #)			
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YEAR ENDED:	2018
FEDERAL AWARD NAME:	Medical Assistance Program (Medicaid; Title XIX – Non-JFS Programs) <i>[Note: #93.778 (State Medicaid Fraud Control Units) and #93.777 (State Survey and Certification of Health Care Providers and Suppliers Medicare – Title XVIII) are also clustered with #93.778. However, these programs should only apply at the State level. If auditors encounter these programs at the local level, please contact CFAE for guidance.]</i>
CFDA#:	#93.778

This program specific guidance is in addition to the general reporting requirements on page 2.

Note: In accordance with 2 CFR section 200.519, when the auditor is using the risk-based approach for determining major programs, the auditor should consider that the Department of Health and Human Services (HHS) has identified the Medical Assistance Program (Medicaid) as a program of higher risk.

Medicaid is the largest dollar Federal grant program and under OMB budgetary guidance and Pub. L. No. 107-300, HHS is required to provide an estimate of improper payments for Medicaid. Improper payments mean any payment that should not have been made or that was made in an incorrect amount (including overpayments and underpayments) under statutory, contractual, administrative, or other legally applicable requirements; and includes any payment to an ineligible recipient, and any payment for an ineligible service, any duplicate payment, payments for services not received, and any payments that does not account for credit for applicable discounts.

While not precluding an auditor from determining that the Medicaid cluster qualifies as a low- risk program (e.g., because prior audits have shown strong internal controls and compliance with Medicaid requirements), the above should be considered as part of the risk assessment process and audit documentation should support the consideration.

(Source: 2017 OMB Compliance Supplement, Part 4, Department of Health and Human Services CFDA 93.778 Medical Assistance Program (Medicaid; Title XIX))

Medicaid Administrative Claiming (MAC) funds received through Ohio Department of Health:

MAC monies passed through the Ohio Department of Health to local health departments are *NOT FEDERAL* dollars and should NOT be reported on the SEFA. These reimbursements are considered to be earned state revenue. ODH has requested the local health department 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.

(Source: AOS CFAE)

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.

(Source: DODD)

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.

(Source: AOS CFAE)

-YEAR ENDED:	2018
FEDERAL AWARD NAME:	Block Grants for Prevention and Treatment of Substance Abuse (SABG)
CFDA#:	#93.959

There is no program specific guidance, please follow the general reporting requirements on page 2.