

Federal Reporting

*Presented By:
Department of Financial Services
Bureau of Accounting
Finance, Leasing & Federal Reporting Section*

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SEFA

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Overview
Schedule of Expenditures of Federal Awards (SEFA)

*Background/Authority
DFS Preparation
American Recovery and Reinvestment Act (ARRA)
Website
SEFA Documents
Form Instructions
Checklist
Reconciliation
Submissions & Revisions
Audit Adjustments
FLAIR – CFDA No.'s
Federal Audit Letters*

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Background/Authority

Pursuant to Section 215.97, Florida Statutes, the Florida Single Audit Act, DFS shall record Federal financial assistance expenditures

"Federal financial assistance" means financial assistance from federal sources passed through the state and provided to non-state organizations to carry out a federal program

"Federal financial assistance" includes all types of federal assistance as defined in the U.S. Office of Management and Budget (OMB) Circular A-133

<http://www.whitehouse.gov/omb/circulars/index.html>

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DFS Process

Electronically submit to DFS by September 11, 2009

DFS reviews and prepares the statewide SEFA and notes

Audited by Auditor General and then submitted to Federal Audit Clearinghouse

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American Recovery and Reinvestment Act (ARRA)

Agencies must maintain records that identify the source and application of Recovery Act funds

Agencies must separately identify the expenditures of Federal Awards under the Recovery Act on the SEFA

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American Recovery and Reinvestment Act (ARRA)

Agencies must separately identify to each sub-recipient the Federal award number, CFDA number and amount of Recovery Act funds

Agencies must require their sub-recipients to specifically identify Recovery Act funding and follow similar requirements as the recipient (Agency) in reporting ARRA funds on their SEFA

For more information on ARRA please visit:

<http://flarecovery.com/>

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Documents on the Web

Form

Form Instructions

SEFA Checklist

Reconciliation Template

All found at our website:

http://www.fldfs.com/aadir/statewide_financial_reporting/financing.htm

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Form & Instructions

Features:

Populated Cells
Data Validation
Input Prompts
Highlighted Required Columns

Electronically Submit

With:

SEFA Checklist
No Subtotals
No Blank Rows

SEFA Form
SEFA Form Instructions

fedreporting@myfloridacfo.com

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SEFA Data Columns

1. OLO. Required Column

6-digit Entity Operating Level Organization

640000

430000

492000

110000

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SEFA Data Columns

2. FEIN. Required Column

Federal Employer Identification Number (FEIN)

No dashes or spaces

Only the 9-digit number

123456789

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SEFA Data Columns

3. DUNS. Required Column

Dun and Bradstreet Data Universal Number System (DUNS)

No dashes or spaces

Only the 9-digit number

987654321

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SEFA Data Columns

4. CFDA No. Required Column

Provide the CFDA No. assigned to the Federal Program

All awards must be itemized out and reported at the grant level

For a complete list of CFDA Programs please visit:

<https://cfda.symplicity.com/>

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SEFA Data Columns

5. ARRA

Check "Yes" if expenditures are American Recovery and Reinvestment Act (ARRA) awards

Please select "No" if N/A.

No blank cells.

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SEFA Data Columns

6. Federal Awarding Agency

Populated Column

Directly Funds Federal Program

7. CFDA Program Title

Populated Column

Program in which expenditures are reported

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SEFA Data Columns

8. Research & Development

Not applicable to State agencies and community colleges

Please list "No" if N/A. No blank cells

9. Source of Funding. Required Column

- D - Directly from Federal agency*
- I - Indirect awards (pass-through) from non-state entities*
- T - Agency to agency transfers*
- S - All transfers involving universities and community colleges*

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SEFA Data Columns

10. Pass-Through Grantor or State Entity Name.

Required Column for Sources of Funding I, T and S

Provide name of organization from which awards are received

Proper format, No Abbreviations

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SEFA Data Columns

11. Award Number

Required for Indirect Grants, CFDA No. XX.999 and ARRA awards

For Indirect Grants the number can be a grant/contract number

CFDA XX.999 are considered "Other Federal Awards". These awards occur in instances where a CFDA No. is no longer available

For ARRA awards the number must be the number provided to the recipient upon receiving the ARRA funding

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SEFA Data Columns

12. Total Expenditures. Required Column

As defined in OMB Circular A-133, Section .205

No negative expenditures should be recorded

Include:

- Current year expenditures only
- Noncash assistance
- Federal loan and loan guarantees



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SEFA Data Columns

13. Subgranted to State of Florida Entities

Amount provided to other State of Florida entities

14. Subgranted to Non-State of Florida Entities

Amount provided to other Non-State of Florida entities

Provide amounts pursuant to a subrecipient relationship only, no vendor relationship

OMB Circular A-133, Section .210 for relationship determinations

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SEFA Data Columns

15. Agency Identifier.

Can be an agency identifier within the agency (internal identifier)

Is used to track the award information within the agency

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Noncash Columns

1. CFDA No. Required Column

*Catalog of Federal Domestic Assistance
Number (CFDA No.)*



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Noncash Columns

2. Federal Awarding Agency

Populated Column

Directly Funds Federal Program

3. CFDA Program Title

Populated Column

Program in which expenditures are reported

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Noncash Columns

4. Total Noncash Benefits

Required Column

Portion of expenditures in form of noncash assistance

5. Total Program Expenditures

Required Column

Total amount of expenditures reported under federal program

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Loan Tab

*Only applies to Universities and
Community Colleges*

*Applicable if University/Community College
participated in any Federal Loan
programs*

*Report both current year disbursements
and value of loans outstanding*

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Lender Tab

Only applies to Universities

*Applicable if State University qualified as a
lender for a Loan program*

*SU must designate if expenditures were
current year disbursements or value of
loans outstanding*

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OMB Circular A-133

*Please read Part 4 of the Compliance Supplement for
details on Guaranty Agencies and Schools as
Lenders for CFDA 84.032*

*Part 5 (Clusters of Programs) provides further
information regarding all clusters of programs (e.g.
Student Financial Aid, Transit, etc.)*

*Below is the link to obtain the Circular A-133
Compliance Supplement located on OMB's website:
<http://www.whitehouse.gov/omb/circulars/index.html>*

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SEFA Checklist

Instrument to ensure and promote accuracy, accountability, compliance and transparency

#19 on the Statewide Financial Statement Compliance Checklist



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SEFA Checklist

*Electronically Submit (with SEFA Form) to:
fedreporting@myfloridacfo.com*

Checklist – 4 Parts

Electronic Signature – Preparer

SEFA Checklist

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Reconciliation

A reconciliation must be prepared between the federal expenditures reported and your basic financial statements prior to SEFA submission

Reconciliation Template

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Submissions & Revisions

Submit electronically by September 11,
2009, to:

fedreporting@myfloridacfo.com

Any revisions after due date must be in the
form of an audit adjustment and should be
submitted by your field auditor

[Audit Adjustment Form](#)

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FLAIR & CFDA No.'s

Must submit agency request form to the
Executive Office of the Governor, Office of
Policy and Budget, Budget Management
Policy Unit

[CFDA Request Form & Instructions](http://www.flgov.com/docs/cfda_form.doc)
http://www.flgov.com/docs/cfda_form.doc

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Federal Audit Letters

Federal cognizant agencies send resolution
letters to DFS requesting further
responses

DFS electronically sends letter to the A-133
contact of the agency of interest



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Federal Audit Letters

A response is due within the time frame allotted by the Federal cognizant agency

Respond directly to the Federal cognizant agency and copy DFS:

fedreporting@myfloridacfo.com

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SEFA Contacts

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Questions & Comments



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SWCAP

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Overview

Statewide Cost Allocation Plan (SWCAP)

- SWCAP Components*
- Plan Submission & Approval*
- Use of SWCAP Information*
- Monitoring Deposits*

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Authority

Section 215.195, Florida Statutes, Agency deposits related to the Statewide Cost Allocation Plan

- *Section 215.195(1), F.S. – Application for allocable Statewide overhead.*
- *Section 215.195(2), F.S. – Deposit of overhead in the General Revenue Fund.*

U.S. Office of Management and Budget (OMB) Circular A-87 is now codified 2 CFR Part 225

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Process

The SWCAP is submitted by the State to the Federal cognizant agency [U. S. Department of Health and Human Services (HHS)] for approval of the State's central service cost allocation plan

SWCAP implementing instructions are provided in the HHS Guide section C-10



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Process

Agencies utilize approved SWCAP data for the Indirect Cost Rate Proposals

By using approved federal cost data, agencies are able to seek reimbursement from the federal government for state central service costs in addition to the other indirect costs incurred by the agency

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Process

Each agency is required to transfer recovered costs to General Revenue, unallocated

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Components

Section I - Supporting Work Papers for Central Service Costs

Section I costs are paid from General Revenue or specific trust funds

Example: Audit Services

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Components

Section II – Supporting Documentation Billed Services

Section II costs are paid by user agencies through direct billing

Example: Division of State Group Insurance and Retirement

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Section I – Central Service Costs

The State's central service costs are accumulated (Cost Pool) by the agencies providing the services

The accumulated service costs are allocated to the benefiting agencies based on various allocation methods

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Current Cost Pools for Section I

*Equipment Use Allowance
Auditor General Audit Costs
OPPAGA Audit Costs
DFS Administration
DFS Information Systems
DFS Accounting and Auditing
DFS Payroll*



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Current Cost Pools for Section I

*DMS Public Employee Relations (PERC)
Secretary of State – Administration Library
and Information Services
DMS Workforce Program (People First)
DMS Tech Program – Communications*

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Section II – Billed Services

Section II includes Billed Services of the State.

One agency provides a given service and directly bills the benefiting agency.

Direct Billed Services are identified in the plan to allow HHS oversight of the revenue activity in each fund.

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Current – Billed Services

*Personnel System Trust Fund
Administrative Hearings
Purchasing Contracts and Grants Trust
Fund
Working Capital Trust Fund - Management
Information Center
Working Capital Trust Fund -
Communications*

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Current – Billed Services

*Supervision and Facilities Pool Clearing Trust
Fund
Records Management Trust Fund
Legal Services Trust Fund
Risk Management – Self-Insurance Program
Retirement Services
State Group Insurance*



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Plan Submission and Approval

*DFS contracts with a consultant under a state term
contract through a Request for Quote to support
the SWCAP process*

*DFS requests, compiles and reviews central
service cost data received from agencies*

*The agency information is provided to the
consultant for the preparation and completion of
the SWCAP document*

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Plan Submission and Approval

The consultant provides drafts of the SWCAP for DFS to review and recommend changes

The SWCAP final document is submitted to the State's cognizant agency – HHS

HHS reviews the document and negotiates any concerns

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Plan Submission and Approval

HHS returns a cost allocation agreement approving the State's Statewide Central Services Cost Allocations for each fiscal year

The final approved SWCAP is distributed to agencies. The agencies can include their respective share of the costs in their indirect cost rate proposals

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Use of SWCAP Information

Agencies utilize approved SWCAP data for the Indirect Cost Rate Proposals

By using approved federal cost data, agencies are able to seek reimbursement from the federal government for state central service costs in addition to the other indirect costs incurred by the agency

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Use of SWCAP Information

During fiscal year 2009 the following agencies have made deposits of over \$7 Million:

Agriculture	Children & Families
Community Affairs	Corrections
Education	Elder Affairs
Environmental Protection	Fish and Wildlife
Health	Health Care Administration
Juvenile Justice	Law Enforcement
Legal Affairs	Persons with Disabilities
Revenue	School for the Deaf & the Blind
Transportation	Workforce Innovation

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Submission of SWCAP Deposits to DFS

Agencies should submit their deposits to General Revenue:

- Object Code 8100XX
- Category Code 180200
- Benefiting Object Code 015XXX
- Benefiting Category Code 001517

These transactions will create a JT 2 (Disbursement to Revenue)

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Submission of SWCAP Deposits to DFS

Deposits must be submitted on a quarterly basis (Agency Addressed Memorandum #12, 2007-2008)

Agencies must maintain supporting documentation used to calculate the SWCAP deposits

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SWCAP Deposits Monitoring

Agencies receiving federal grants and contracts must submit a copy of their most recent approved indirect cost plan (electronic copy if possible) to DFS

The plan should identify the SWCAP percentage and how it was calculated

DFS will monitor agency SWCAP deposits to ensure and promote compliance

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SWCAP Deposits Monitoring

Agencies will provide the supporting documentation for the reviewed deposits

Agencies that are not compliant will either justify or submit additional deposits

*Each agency that receives federal funds and has an approved indirect cost plan will have **at least** one SWCAP deposit reviewed within a quarterly period*

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SWCAP Deposits Monitoring

Additional information and deposits will be requested of agencies that are not compliant with the SWCAP deposit procedures

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Questions & Comments



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