

Single Audit and SEFA Updates for FY 2022-23



YEO & YEO

BUSINESS SUCCESS
PARTNERS

PRESENTED BY

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Partner, Director of Quality Control

June 8, 2023

Meet Your Presenter



Kristi Krafft-Bellsky, CPA
Principal

Experience
20 years experience

Specialty Areas
Audits under Government Auditing Standards
Audits of local school districts
Audits of not-for-profit organizations
Single Audit under 2 CFR 200
Compliance

Professional Memberships
AICPA, MICPA, MSBO, MDE 1022 Committee, & MDE Audit Referent Committee

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YEO & YEO

LET'S THRIVE

Objectives

- Discuss when a SEFA is required
- Discuss proper recording of revenues and expenditures
- Demonstrate how to create a SEFA
- Discuss where to find pertinent information
- Discuss what auditors will look at
- Understand the importance of the SEFA being correct
- Other 2023 considerations

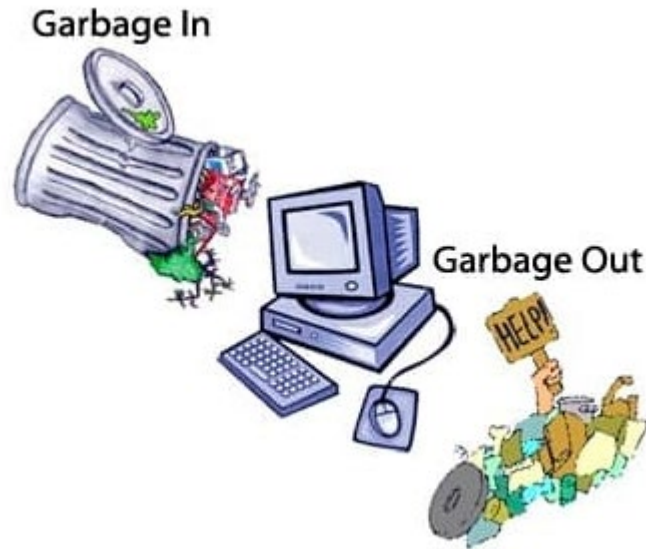
10,000 Foot View

- Should be created by the District (more or less)
- Includes all amounts that are “Federal expenditures”
- Auditors issue an in relation to opinion
 - The SEFA is materially correct in relation to the basic financial statements
 - The SEFA is derived from information audited in the basic financial statements
- SEFA is used to determine the major programs
 - Auditors must audit major programs
 - Auditors must issue opinion on compliance with major programs
- SEFA needs to be completed (as much as possible) before auditors can start the Single Audit procedures

Who needs to prepare a SEFA

- Are there \$750,000 or more of Federal expenditures?
 - Yes – Needs an audit – and a SEFA
 - No – Doesn't need a Single Audit
- Become familiar with revenue sources and who authorized the award
- Look at all funds to see which revenues have a 4xx Major class code
- When determining the revenue amounts, make sure all accruals are up to date, or consider estimates of amounts you think you will have spent as of June 30th

Focusing on the Details of Revenues and Expenses



Using the Right Codes

- Use the MDE State Chart of Accounts and refer to the Appendix Definitions of Account Codes
 - https://www.michigan.gov/documents/appendix_33974_7.pdf

REVENUES

Fund	Transaction	Major Class	Suffix		Grant	Other
XX	X	XXX	XXXX	XXX	XXXX	XXXXXX-XXXX

Using the Right Major Class Codes



Appendix – Definitions of Account Codes – Revenue Major Class Codes

Major Class Code	Allowable Funds	Account Name/Description
400		Revenues from Federal Sources (Monetary and In-Kind)
410		Grant-In-Aid - Revenues received directly or through state from the Federal government.
411	11, 2x, 3x, 4x	Unrestricted Received Directly from the Federal Government - Revenues received directly from the federal government as grants to the school system and which can be used for any legal purpose desired by the school system without restriction.
412	11, 2x, 3x, 4x	Unrestricted Received from Federal Government Through the State - Revenues received from the federal government through the state as grants and which can be used for any legal purpose desired by the school system without restrictions.
413	11, 2x, 3x, 4x	Restricted Received Directly from the Federal Government - Revenues received directly from the federal government as grants to the school system and which must be used for a categorical or specific purpose. If such money is not completely used by the school system, it usually is returned to the governmental unit.
414	11, 2x, 3x, 4x	Restricted Received from Federal Government Through the State - Revenues received from the federal government through the state as grants to school system and which must be used for a categorical or specific purpose. If such money is not completely used by the school system it usually is returned to the state.
415	11, 2x, 3x, 4x	Restricted-Received from Federal Government through another governmental agency as grants that must be used for a categorical or specific purpose. (This does not include another public school, see 417 below.) If the funds are not completely used for the specified purpose, they must be returned to the governmental agency.
416	11, 2x, 3x, 4x	Unrestricted-Received from Federal Government through another governmental agency as grants that may be used for any legal purpose desired by the school without restriction. (This does not include another public school, see 418 below.)
417	11, 2x, 3x, 4x	Restricted-Received from Federal Government through another public school (Intermediate, Local, or Public School Academy) - Revenues received from the Federal Government through another public school that must be used for a categorical or specific purpose. If funds are not completely used for the grant purpose, they must be returned to the other public school.
418	11, 2x, 3x, 4x	Unrestricted-Received from Federal Government through another public school (Intermediate, Local or Public School Academy) - Revenues received from the Federal Government through another public school as grants which can be used for any legal purpose desired by the school without restriction.
419	11, 2x, 3x, 4x	Other Revenue - Federal Sources

Using the Right Major Class Codes

Appendix – Definitions of Account Codes – Revenue Major Class Codes

Major Class Code	Allowable Funds	Account Name/Description
420		Federal Payment in Lieu of Taxes
421	11, 2x, 3x, 4x	Federal Payments in Lieu of Taxes - Payments made out of general revenues by the federal government to the school system in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the local school system on the same basis as privately-owned property or other tax base. It would include payment made for privately owned property that is not subject to taxation on the same basis as other privately-owned property due to action by the federal government unit.
480		USDA Donated Commodities
481	25	United States Department of Agriculture (USDA) entitlement commodities that are awarded according to a formula and accepted by the school food authority (SFA) for the fiscal year of the school district. Modifications to the grant entitlement are recognized whenever the SFA accepts entitlement commodities offered (via distributing agency request form). Entitlement commodities are determined by the USDA and are reported in the <i>Food Scoop</i> publication of the Michigan Department of Education.
482	25	USDA <u>bonus</u> commodities received by the SFA. Bonus commodities are determined by the USDA and the value is reported in the <i>Food Scoop</i> publication of the Michigan Department of Education.



Using the Right Grant Codes

REVENUES

Fund	Transaction	Major Class	Suffix		Grant	Other
XX	X	XXX	XXXX	XXX	XXXX	XXXXX-XXXX

EXPENDITURES

Fund	Transaction	Function	Object	Program	Grant	Facility /School	Other
XX	X	XXX	XXXX	XXX	XXXX	XXXXX	XXXX

Appendix – Definitions of Account Codes –Grant Codes

Identifies the various categorical programs that are under special reporting requirements. Fourth position of code has traditionally been reserved to denote fiscal year.

Using the Right Grant Codes

When I ask myself where all my money went



Appendix – Definitions of Account Codes –Grant Codes

Grant Code	Authority	Account Name/Description
795	11.429	NOS Office of National Marine Sanctuaries
796	84.425D	Education Stabilization Fund - Elementary and Secondary School Emergency Relief (ESSER I), see Grant Code 485 for ESSER II
797	21.019	Coronavirus Relief Fund – Child Care Relief Fund Grant
798	21.019	Coronavirus Relief Fund – District COVID-19 Costs (~\$12 per-pupil)
799	21.019	Coronavirus Relief Fund – Coronavirus Relief Funds (\$350 per-pupil)
800	84.425D	Education Equity – Elementary and Secondary School Emergency Relief (ESSER)
801	84.027a	IDEA Special Education – Formula Grants to ISDs
802	93.870	DHHS Maternal, Infant and Early Childhood Home Visiting Grant
805	84.173a	IDEA Preschool Formula Grants
806	84.173a	IDEA Preschool Mandated Activities Grants
807	84.027a	IDEA Part B EOSD
808	84.326	Scaling Up of Evidence Based Practice (SISEP)
809	84.184g	School Climate Transformation Grant
810	84.027a	IDEA Part B Grant Funded Initiatives
811	84.027a	IDEA Part B – General Supervision
812	84.027a	IDEA Part B Transition Services
813	84.324	IDEA-Model Demonstration for Children with Disabilities; Research & Innovation
815	84.181	Infants and Toddlers with Disabilities
816	93.276	Drug Free Community Support
817	94.019	Social Innovation Funds
818	93.778	Medical Assistance Programs
819	84.215L	Smaller Learning Community Grants
820	94.007	Americorps (Planning and Program Development Grants)
821	84.358a	Small Rural School Achievement – (Direct from Federal Govt)
822	93.577	CHILD Grant (Communities Helping to Increase Learning Development)
823	84.215	Fund for Improvement of Education
824	84.215e	Fund for Improvement of Education Elementary School Counselors
825	84.215v	Partnership in Character Education

Expenditure Guidelines

- State Guidelines
 - Michigan School Auditing Manual [Link to CY](#)
 - Competitive bid threshold \$28,048 for 2023 [Link](#)
- Federal Guidelines
 - Subpart D of 2 CFR 200 – particularly procurement standards [Link](#)
 - Subpart E of 2 CFR 200 – Cost Principles [Link](#)
 - 2023 Compliance Supplement [Link](#)
- Grant Specific Budgets
- Follow GAAP to determine what period to record

What Goes in a SEFA?

- Individual programs by Federal agency
 - Generally, a program is an Assistance Listing Number or cluster of numbers
 - Formerly known as CFDA number
 - Must list who the Federal awarding agency is
 - First 2 digits of Assistance listing number indicate Federal agency
 - Generally, put in Assistance Listing number order
 - If there is a cluster, all AL numbers in the cluster must be put in same section
 - Then continue with other AL numbers for that Federal agency not a part of cluster

What Goes in a SEFA?

- Total federal awards expended for each federal program and the Assistance Listing Number
 - Generally, list each grant separately
 - Subtotal each ALN if there are multiple grants in a single ALN
 - Subtotal each Cluster if there are multiple grants in the cluster
- If no AL number, another identifying number
 - Occasionally no AL number is available
 - Put grant number to identify

What Goes in a SEFA?

- Identifies total amount provided from each federal agency
- Identifies total amount provided to subrecipients from each federal program
 - Did District provide amounts to subgrantees?
 - If so, it must be listed
 - Do as column in SEFA

What Goes in a SEFA?

- For awards in which the entity is a subrecipient, the pass-through entity's name and the identifying number assigned
 - Grantor needs to be able to quickly determine which grants are “theirs”
 - However, still put in AL number order; still cluster

What Goes in a SEFA?

- Determine SEFA meets minimum requirements of Uniform Grant Guidance and any other grantor requirements
 - Subtotals for each Assistance Listing Number
 - Subtotals for each cluster, even if only 1 ALN in cluster
 - Federal grantor
 - Pass-through grantor, if applicable
 - Program or Cluster Title – Make sure it matches CY
 - Federal Assistance Listing Number
 - Pass-Through entity number, if applicable
 - Federal expenditures
 - Amounts provided to subrecipients

Cluster

- Required, not optional
 - Can only cluster items:
 - OMB identifies as clusters OR
 - State identifies as clusters and advises of compliance requirements OR
 - Research and development cluster
- ALN with similar compliance requirements
- Must label it as a cluster even if only one ALN is received
- Can find information in [Compliance Matrix](#)
- List in Compliance Supplement Part 5

Cluster example

Requirement	A	B	C	E	F	G	H	I	J	L	M	N
	Activities Allowed or Unallowed	Allowable Costs/Cost Principles	Cash Management	Eligibility	Equipment Real Property Management	Matching, Level of Effort, Earmarking	Period of Performance	Procurement Suspension & Debarment	Program Income	Reporting	Subrecipient Monitoring	Special Tests and Provisions
Program Number												
10.000 (no matrix)												
10.500	Y	Y	N	N	N	Y	Y	N	N	Y	Y	N
10.511	Y	Y	Y	N	Y	Y	N	N	N	Y	N	N
10.512	Y	Y	Y	N	Y	Y	N	N	N	Y	N	N
10.514	Y	Y	Y	N	N	N	N	N	N	Y	Y	N
10.515	Y	Y	Y	N	N	N	N	N	N	Y	Y	N
10.516	Y	Y	Y	N	Y	N	N	N	N	Y	Y	N
10.517	Y	Y	Y	N	Y	N	N	N	N	Y	Y	N
10.520	Y	Y	Y	N	Y	N	N	N	N	Y	Y	N
10.521	Y	Y	Y	N	Y	N	N	N	N	Y	Y	N
10.542	Y	N	N	Y	N	N	N	Y	N	Y	N	N
10.551/10.561 (SNAP Cluster)	Y	Y	N	N	N	Y	N	Y	N	N	Y	Y
10.553/10.555/10.556/ 10.559/10.582 (Child Nutrition Cluster)	Y	Y	N	Y	N	N	N	Y	N	Y	N	Y
10.557	Y	Y	Y	Y	N	N	Y	Y	N	N	N	N
10.558	Y	Y	Y	Y	N	N	N	Y	N	N	Y	Y
10.565/10.568/10.569 (Food Distribution Cluster)	Y	Y	Y	Y	Y	N	N	Y	N	N	N	Y

Cluster Change Impact on Single Audit

Addition of a New Program to an Other Cluster

One of the criteria for an “other cluster” to be considered a low-risk Type A program is that it must have been audited as a major program in at least one of the two most recent audit periods (“2-year look back” under 2 CFR section 200.518(c)(1)). In the year that this Supplement adds a new program to another cluster listed in Part 5, the determination of whether the resulting other cluster meets the 2-year look back criterion requires additional consideration. During that year, the other cluster cannot qualify as having been audited as a major program in one of the two most recent audit periods unless the auditee’s current-year expenditures for the newly added program were less than or equal to 25 percent (0.25) of the Type A threshold, or all of the programs included in the resulting other cluster met the “2-year look back” criterion. The additional criteria in 2 CFR section 200.518(c) must also be evaluated by the auditor to determine if the other cluster can be considered a low-risk Type A program in the current year.

In years after this Supplement adds a program to another cluster, such addition in a prior year does not require additional consideration for the 2-year look back criterion.

The following examples are intended to illustrate consideration of the addition of a new program to another cluster. They are illustrative only and not based on the contents of the current Supplement.

Background for Examples:

Type A threshold \$750,000.

Human Services existing other cluster (93.123, 93.125, and 93.127) was audited in 2015 with no audit findings.

Part 5 of the 2017 Compliance Supplement added Assistance Listing 93.129 to form the new other cluster with the following federal awards expended in 2017:

93.123: \$ 500,000

93.125: \$ 300,000

93.127: \$ 400,000

93.129: \$ 300,000

Considerations for 2017 major program determination using these facts:

Cluster Change Impact on Single Audit

Example 1

The Human Services cluster was audited in 2015. However, the auditee's current year expenditures for newly added Assistance Listing 93.129 exceed 0.25 of the Type A threshold of \$750,000 or \$187,500; therefore, the resulting other cluster fails the 2-year look back criterion and cannot be considered a low-risk Type A program in 2017.

If, however, the auditee's expenditures for newly added Assistance Listing 93.129 were equal to or less than \$187,500, the other cluster would pass the 2-year look back criterion and could be considered to have been audited as a major program in one of the two prior years.

Example 2

The Human Services cluster was audited in 2015. The newly added program Assistance Listing 93.129 was audited in 2016. If both the cluster and the newly added program met all criteria in 2 CFR section 200.518(c) to be considered low-risk programs for 2017, the other cluster would be a low-risk Type A program in 2017.

What Goes in a SEFA?

- Value of Federal awards that are non-cash assistance including commodities
 - Considered Federal expenditures
- Additional information required by federal agencies or pass-through entities
 - MDE requires accrued revenue beginning and ending of year, cumulative PY expenses, receipts, and schedule of amounts to subrecipients

What Goes in a SEFA?

- If Nonfederal awards are included
 - Sometimes state awards are a percentage Federal and want to be on SEFA
 - Still need Federal only portion
 - Can have other things if required, but clearly segregate non-Federal
- Consider which grants are subject to Uniform Guidance
 - <https://us.aicpa.org/content/dam/aicpa/interestareas/governmentalauditquality/resources/singleaudit/uniformguidanceforfederalrewards/downloadabledocuments/gaqc-summary-of-applicability-for-new-coronavirus-related-fed-programs-20200616.pdf>
 - Beneficiary considerations: [CARES Grant Beneficiary Considerations \(michigan.gov\)](#)

Example SEFA – Audit Manual

Schedule of Expenditures of Federal Awards
Year Ended June 30, [REDACTED]

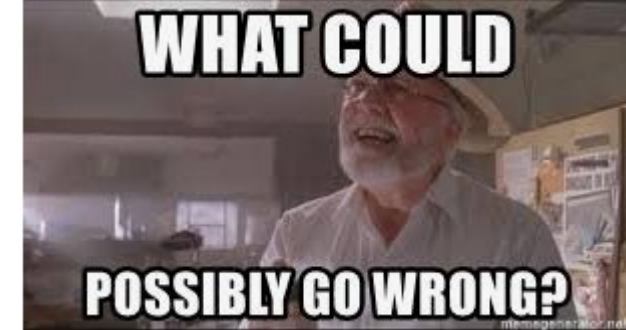
Example of commodities breakout

Federal Grantor/Pass-Through Grantor/Program Title	Federal AL Number	Pass-Through Grantor's Number	Approved Award Amount	Accrued (Unearned) Revenue July 1, 2020	Prior Year Expenditures	Current Year Receipts	Current Year Expenditures	Accrued (Unearned) Revenue June 30, 2021
U.S. Department of Agriculture								
Passed through Michigan Department of Education								
Child Nutrition Cluster								
Non-cash assistance (commodities)								
National School Lunch Program - Entitlement Commodities	10.555		\$ 40,344	\$ -	\$ -	\$ 40,344	\$ 40,344	\$ -
National School Lunch Program - Entitlement Bonus	10.555		121	-	-	121	121	-
Total non-cash assistance			40,465	-	-	40,465	40,465	-
Summer Food Service Program for Children	10.559	200900	166,572	-	-	166,572	166,572	-
Summer Food Service Program for Children	10.559	210904	826,824	-	-	786,775	826,824	40,049
			993,396	-	-	953,347	993,396	40,049
Total Child Nutrition Cluster			1,033,861	-	-	993,812	1,033,861	40,049
Total U.S. Department of Agriculture			1,033,861	-	-	993,812	1,033,861	40,049
U.S. Department of the Treasury								
Passed through Michigan Department of Education								
Coronavirus Relief Fund								
COVID-19 MAISA - Device Purchasing program / Distance Learning	21.019	2020-21	46,542	-	-	46,542	46,542	-
COVID-19 103(2) District COVID Costs	21.019	2020-21	25,043	-	-	25,043	25,043	-
COVID-19 11p Coronavirus Relief Funds	21.019	2020-21	711,449	-	-	711,449	711,449	-
Total U.S. Department of Treasury			783,034	-	-	783,034	783,034	-
U.S. Department of Education								
Passed through Michigan Department of Education								
Title I Grants to Local Educational Agencies	84.010	2015301920	513,844	146,069	504,912	155,001	8,932	-
Title I Grants to Local Educational Agencies	84.010	2115302021	528,754	-	-	388,490	519,822	131,332
			1,042,598	146,069	504,912	543,491	528,754	131,332
Passed through Michigan Department of Education								
Rural Education	84.358	2006601920	45,955	1,403	45,928	1,403	-	-
Rural Education	84.358	2106602021	39,141	-	-	17,713	35,484	17,771
			85,096	1,403	45,928	19,116	35,484	17,771
Passed through Michigan Department of Education								
English Language Acquisition State Grants	84.365	2105702021	197	-	-	189	189	-
Passed through Michigan Department of Education								
Supporting Effective Instruction State Grants	84.367	2005201920	163,527	57,913	148,173	57,913	-	-
Supporting Effective Instruction State Grants	84.367	2105202021	108,836	-	-	66,457	94,421	27,964
			272,363	57,913	148,173	124,370	94,421	27,964

See Accompanying Notes to the Schedule of Expenditures of Federal Awards

What Goes Wrong?

- District doesn't know what ALN a grant belongs to
 - Wrong major programs selected
 - Items incorrectly excluded from testing a major program
 - Items incorrectly included in testing of a major program
 - Wrong compliance requirements tested
- Clusters not properly determined
 - Same issues as wrong ALN
- Totals by ALN or cluster are not proper
 - Same issues as wrong ALN numbers



What Goes Wrong?

- Expenditures are incorrect/recorded to wrong ALN
 - Wrong major programs selected
 - Wrong population tested for compliance
- Funding source information presented is wrong
 - Funder may question legitimacy
 - Funder may require you to restate your SEFA

Best Practice

- Start with the prior year SEFA
 - If your auditors format it, request their final PY copy to start from
- Roll forward the numbers that are in the end of year accrued column to be the ones accrued at the beginning of the year.
- Update active grants for current year expenditures and amounts received and verify the end of year accrued amount matches your receivable listing.
 - Beginning of the Year Accrued Amount – CY Receipts + Expenditures = End of Year Accrued Amount
- Add any new grants to the schedule
- Remove any grants that are no longer active.

Best Practice

		BUDGET	EXPENDITURES	Rec'd by FYE	Requested after FYE		Total A/R	REVENUE	Balance	Jul-Sep	CY DS-4044	Carryover	
					July	Aug							
OS	4470	96,442	96,442.00	53,516.59		42,925.41	42,925.41	96,442.00	-		96,442.00	-	
MEGS+	6010	194,505	175,893.34	173,892.71		2,000.63	2,000.63	175,893.34	18,611.66		175,893.34	18,611.66	Done
MEGS+	6011	-	-	-			-	-	-		N/A	N/A	
MEGS+	6710	28,880	25,381.85	-		25,381.85	25,381.85	25,381.85	3,498.15		25,381.85	3,498.15	
MEGS+	6711	6,214	6,213.76	6,213.76		-	-	6,213.76	-		6,213.76	-	
MEGS+	6840	43,883	15,815.77	15,996.15		(180.38)	(180.38)	15,815.77	28,067.23		15,815.77	28,067.23	
MEGS+	6841	4,784	4,783.46	4,783.46			-	2,190.20	0.54		N/A	N/A	
MEGS+	6842	3,245	751.62	441.42		310.20	310.20	751.62	2,493.38		751.62	2,493.38	Wayne Resa
MEGS+	6843	-	-	-			-	-	-		N/A	N/A	
MEGS+	7530	39,068	4,259.20	958.00		3,301.20	3,301.20	4,259.20	34,808.80		4,259.20	34,808.80	
MEGS+	7660	184,303	52,812.00	-		52,812.00	52,812.00	52,812.00	131,491.00		52,812.00	131,491.00	
MEGS+	7661	7,114	7,113.76	7,113.76		-	-	7,113.76	0.24		7,113.76	0.24	
MEGS+	7960	128,680	403.52	-		403.52	403.52	403.52	128,276.48		403.52	128,276.48	
State Aid	7980	64,114	-	64,113.84		(64,113.84)	(64,113.84)	-	64,113.84		-	64,113.84	
OS	8010	1,302,237	1,239,777.00	983,847.85		255,929.15	255,929.15	1,239,777.00	62,460.00		1,239,777.00	62,460.00	Oakland Schools

Commodities

Distribution	\$ 79,944.15
Bonus	\$ 103.60
	<u>\$ 80,047.75</u>

Recipient Entitlement Balance Report School Year 2019-2020

Print Date: 07/02/2020

Distributor: GLC-BR

Royal Oak Schools

FINAL

Sponsor Agreement Number: 63040

800 DeVillen Avenue

ROYAL OAK, MI 480734228

	Processed	Brown Box	(Proc + BB) Total	DoD	Total	Balance	(Bonus)
July	0.00	0.00	0.00	0.00	0.00	106,063.15	0.00
August	1,812.11	349.38	2,161.49	0.00	2,161.49	103,901.66	0.00
September	7,453.25	2,147.18	9,600.43	3,248.29	12,848.72	91,052.94	0.00
QTD (1)	9,265.36	2,496.56	11,761.92	3,248.29	15,010.21		0.00
October	9,529.23	1,578.55	11,107.78	3,858.11	14,965.89	76,087.05	103.60
November	6,194.36	1,428.92	7,623.28	2,597.18	10,220.46	65,866.59	0.00
December	5,817.76	935.29	6,754.05	2,216.20	8,970.25	56,896.34	0.00
QTD (2)	21,541.35	3,943.76	25,485.11	8,671.49	34,156.60		103.60
January	7,165.25	1,607.47	8,772.72	2,822.19	11,594.91	45,301.43	0.00
February	7,250.02	1,012.89	8,262.91	2,883.98	11,146.89	34,154.54	0.00
March	4,169.41	1,596.02	5,765.43	140.34	5,905.77	28,248.77	0.00
QTD (3)	18,584.68	4,216.38	22,801.06	5,946.51	28,647.57		0.00
April	1,345.86	0.00	1,345.86	0.00	1,345.86	26,902.91	0.00
May	543.38	0.00	543.38	0.00	543.38	26,359.53	0.00
June	240.53	0.00	240.53	0.00	240.53	26,119.00	0.00
QTD (4)	2,129.77	0.00	2,129.77	0.00	2,129.77		0.00
Total Distribution	51,521.16	10,656.70	62,177.86	17,766.29	79,944.15	26,119.00	103.60

Entitlement Dollars: \$106,063.15 (292,588 Meals @ 0.3625 Meal Rate)

	Single Bank	Brown Box	DoD	Total
Entitlement	77,406.45	10,656.70	18,000.00	106,063.15
Distributions	51,521.16	10,656.70	17,766.29	79,944.15
Balance	25,885.29	0.00	233.71	26,119.00
% Usage	66.56%	100.00%	98.70%	75.37%
Carryover/Giveaway	0.00	0.00	0.00	0.00
Reallocated Balances	20,110.85	0.00	0.00	20,110.85
Adjusted Balance	45,996.14	0.00	233.71	46,229.85

Non-Cash example

Schedule of Expenditures of Federal Awards
June 30, 2022

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	AL Number	Approved Awards Amount	(Memo Only) Prior Year Expenditures	Accrued (Unearned) Revenue at July 1, 2021	Federal Funds/ Payments In-kind Received	Expenditures	Accrued (Unearned) Revenue at June 30, 2022	Subrecipients
U.S. Department of Agriculture								
Child Nutrition Cluster								
Passed through the Michigan Department of Education								
National School Breakfast Program:	10.553							
Seamless Summer Option 2020-2021 - 211970		\$ 39,459	\$ -	\$ -	\$ 39,459	\$ 39,459	\$ -	\$ -
Seamless Summer Option 2021-2022 - 221970		405,681	-	-	374,973	405,681	30,708	-
Total National School Breakfast Program		445,140	-	-	414,432	445,140	30,708	-
Non-cash Assistance:								
Entitlement commodities - 2021-2022	10.555	134,178	-	-	134,178	134,178	-	-
Cash Assistance								
National School Lunch Program:	10.555							
Seamless Summer Option 220910		90,380	-	-	90,380	90,380	-	-
Seamless Summer Option 211961		145,323	-	-	145,323	145,323	-	-
Seamless Summer Option 221961		1,502,343	-	-	1,392,588	1,502,343	109,755	-
Total National School Lunch Program		1,738,046	-	-	1,628,291	1,738,046	109,755	-
COVID-19 Extended SFSP	10.559							
2020-2021 210904		672,825	619,671	88,102	141,256	53,154	-	-
Total Cash Assistance		2,856,011	619,671	88,102	2,183,979	2,236,340	140,463	-
Total Child Nutrition Cluster		2,990,189	619,671	88,102	2,318,157	2,370,518	140,463	-

Where to get information for the SEFA

- Compare ALN and Agency names to grant documents
 - Every grant with Federal funds should indicate the CFDA number; make sure it matches exactly
 - Agency name may be in the grant (make sure it matches exactly) or can be determined based on ALN
 - If no ALN is listed
 - Grantor hasn't followed the rules
 - Typically, would suggest requesting information directly from grantor
 - Last resort, search <https://sam.gov/content/home>
- Verification of payments from the ISD, when applicable

To Get to GAR

- Grant Auditor Reports (GAR)
 - Located in NexSys
 - Reports
 - Grant auditor reports
 - PDF
 - District Code in Agreement Number
 - Select your project start and end date (FY)
 - Grant Auditor Report Screen
 - District Code in Agreement Number
 - Select your project start and end date
 - Download to Excel

Auditor Access to Nexsys

VII. AUDITOR ACCESS TO NEXSYS

NexSys has security requirements utilizing the MEIS security identification framework. For third party access to NexSys, a user must first obtain a MEIS identification number, username and password.

<https://mdoe.state.mi.us/MEIS/createnewaccount.aspx>.

To access MEIS, go to www.Michigan.gov/MEIS. Access MEIS User Management by clicking on the MEIS user management box and follow the instructions given <https://mdoe.state.mi.us/MEIS/Login.aspx>. Due to security requirements, MEIS account numbers are not transferrable.

Therefore, each person within a school district or accounting firm is required to have their own account number.

Next create a MILogin for Third Party account <https://milogintp.michigan.gov>. Once the MEIS and MILogin accounts have been created auditors should contact the agency being reviewed to request the auditor's MEIS number and/or MILogin for Third Party account be added as an agency contact.

Grant Auditor Report

Grant Auditor Report

63040

7/1/2021 - 6/30/2022

ISD 63

Royal Oak Schools - 63040
800 DeVillen Avenue
ROYAL OAK, Michigan 480734228

Grant #	Project #	Project End Date	Allocation	Approved	Paid During Date Range	Cumulative Payments	Balance Approved-Cumulative	Final Expenditure Report?
10.553 '								
Seamless Summer Option (SSO) - Breakfast								
211971	1221		\$0.00	\$39,459.10	\$39,459.10	\$39,459.10	\$0.00	None
221971	122		\$0.00	\$52,303.50	\$52,303.50	\$52,303.50	\$0.00	None
221971	222		\$0.00	\$43,844.81	\$43,844.81	\$43,844.81	\$0.00	None
221971	322		\$0.00	\$27,208.16	\$27,208.16	\$27,208.16	\$0.00	None
221971	422		\$0.00	\$47,960.66	\$47,960.66	\$47,960.66	\$0.00	None
221971	522		\$0.00	\$43,050.23	\$43,050.23	\$43,050.23	\$0.00	None
221971	622		\$0.00	\$52,008.82	\$52,008.82	\$52,008.82	\$0.00	None
221971	722		\$0.00	\$52,014.04	\$52,014.04	\$52,014.04	\$0.00	None

Grant Auditor Report

Grant #	Project #	Project End Date	Allocation	Approved	Paid During Date Range	Cumulative Payments	Balance Approved-Cumulative	Final Expenditure Report?
221971	822		\$0.00	\$56,583.20	\$56,583.20	\$56,583.20	\$0.00	None
Total for 10.553			\$0.00	\$414,432.52	\$414,432.52	\$414,432.52	\$0.00	

SEFA

Schedule of Expenditures of Federal Awards June 30, 2022

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	AL Number	Approved Awards Amount	(Memo Only) Prior Year Expenditures	Accrued (Unearned) Revenue at July 1, 2021	Federal Funds/ Payments In-kind Received	Expenditures	Accrued (Unearned) Revenue at June 30, 2022	Subrecipients
U.S. Department of Agriculture								
Child Nutrition Cluster								
Passed through the Michigan Department of Education								
National School Breakfast Program:	10.553							
Seamless Summer Option 2020-2021 - 211970		\$ 39,459	\$ -	\$ -	\$ 39,459	\$ 39,459	\$ -	\$ -
Seamless Summer Option 2021-2022 - 221970		<u>405,681</u>	<u>-</u>	<u>-</u>	<u>374,973</u>	<u>405,681</u>	<u>30,708</u>	<u>-</u>
Total National School Breakfast Program		<u>445,140</u>	<u>-</u>	<u>-</u>	<u>414,432</u>	<u>445,140</u>	<u>30,708</u>	<u>-</u>

PY SEFA example – when continuing grant

June 30, 2021								
Federal Grantor/Pass-Through Grantor/Program or Cluster Title	AL Number	Approved Awards Amount	(Memo Only) Prior Year Expenditures	Accrued (Deferred) Revenue at July 1, 2020	Federal Funds/ Payments In-kind Received	Expenditures	Accrued (Deferred) Revenue at June 30, 2021	Subrecipients
U.S. Department of Agriculture								
Child Nutrition Cluster								
Passed through the Michigan Department of Education								
Non-cash Assistance:								
Entitlement commodities - 2020-2021	10.555	\$ 36,258	\$ -	\$ -	\$ 36,258	\$ 36,258	\$ -	\$ -
Cash Assistance								
National School Lunch Program:	10.555							
COVID-19 SFSP 200902		237,183	237,183	44,955	44,955	-	-	-
Summer Food Service Program (SFSP)	10.559							
2019-2020 200900		51,398	1,467	-	49,931	49,931	-	-
2020-2021 210904		619,671	-	-	531,569	619,671	88,102	-
Total Summer Food Service Program		671,069	1,467	-	581,500	669,602	88,102	-
Total Cash Assistance		908,252	238,650	44,955	626,455	669,602	88,102	-
Total Child Nutrition Cluster		944,510	238,650	44,955	662,713	705,860	88,102	-

CY SEFA example

PY Award from PY SEFA	619,671
CY Award from GAR	53,154
Total Award to include on CY SEFA	672,825

June 30, 2022

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	AL Number	Approved Awards Amount	(Memo Only) Prior Year Expenditures	Accrued (Unearned) Revenue at July 1, 2021	Federal Funds/ Payments In-kind Received	Expenditures	Accrued (Unearned) Revenue at June 30, 2022	Subrecipients
U.S. Department of Agriculture Child Nutrition Cluster								
Passed through the Michigan Department of Education National School Breakfast Program:	10.553							
Seamless Summer Option 2020-2021 - 211970		\$ 39,459	\$ -	\$ -	\$ 39,459	\$ 39,459	\$ -	\$ -
Seamless Summer Option 2021-2022 - 221970		405,681	-	-	374,973	405,681	30,708	-
Total National School Breakfast Program		445,140	-	-	414,432	445,140	30,708	-
Non-cash Assistance:								
Entitlement commodities - 2021-2022	10.555	134,178	-	-	134,178	134,178	-	-
Cash Assistance								
National School Lunch Program:	10.555							
Seamless Summer Option 220910		90,380	-	-	90,380	90,380	-	-
Seamless Summer Option 211961		145,323	-	-	145,323	145,323	-	-
Seamless Summer Option 221961		1,502,343	-	-	1,392,588	1,502,343	109,755	-
Total National School Lunch Program		1,738,046	-	-	1,628,291	1,738,046	109,755	-
COVID-19 Extended SFSP	10.559							
2020-2021 210904		672,825	619,671	88,102	141,256	53,154	-	-
Total Cash Assistance		2,856,011	619,671	88,102	2,183,979	2,236,340	140,463	-
Total Child Nutrition Cluster		2,990,189	619,671	88,102	2,318,157	2,370,518	140,463	-

More examples - PY

June 30, 2021

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	AL Number	Approved Awards Amount	(Memo Only) Prior Year Expenditures	Accrued (Deferred) Revenue at July 1, 2020	Federal Funds/ Payments In-kind Received	Expenditures	Accrued (Deferred) Revenue at June 30, 2021	Subrecipients
Coronavirus Relief Funds								
Passed through the Michigan Department of Education	21.019							
COVID-19 - 11p Coronavirus Relief Fund		1,821,096	-	-	1,821,096	1,236,933	(584,163)	-
COVID-19 - 103(2) District Covid Costs		64,114	-	-	64,114	64,114	-	-
Total passed through the Michigan Department of Education		1,885,210	-	-	1,885,210	1,301,047	(584,163)	-
Passed through Oakland County	21.019							
COVID-19 - Oakland Together Schools Support Fund		772,816	-	-	772,816	581,919	(190,897)	-
Passed through the United Way	21.019							
COVID-19 - Oakland County Childcare Fund		8,500	-	-	8,500	8,386	(114)	-
Total Coronavirus Relief Funds		2,666,526	-	-	2,666,526	1,891,352	(775,174)	-
Total U.S. Department of Treasury		2,666,526	-	-	2,666,526	1,891,352	(775,174)	-
U.S. Department of Education								
Adult Basic Education:								
Passed through the Michigan Department of Education	84.002							
Project number 201130-201137		\$ 28,880	\$ 25,382	\$ 25,382	\$ 25,382	\$ -	\$ -	\$ -
Project number 211130-211137		75,000	-	-	53	36,438	36,385	-
Total Adult Basic Education		103,880	25,382	25,382	25,435	36,438	36,385	-
Title I Cluster								
Title I Part A:								
Passed through the Michigan Department of Education	84.010							
Project number 201530-1920		192,114	173,893	2,000	2,000	-	-	-
Project number 211530-2021		165,954	-	-	104,959	128,241	23,282	-
Total Title I		358,068	173,893	2,000	106,959	128,241	23,282	-

More Examples - CY

Schedule of Expenditures of Federal Awards June 30, 2022

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	AL Number	Approved Awards Amount	(Memo Only) Prior Year Expenditures	Accrued (Unearned) Revenue at July 1, 2021	Federal Funds/ Payments In-kind Received	Expenditures	Accrued (Unearned) Revenue at June 30, 2022	Subrecipients
U.S. Department of Treasury								
Coronavirus Relief Funds								
Passed through the Michigan Department of Education	21.019							
COVID-19 - 11p Coronavirus Relief Fund		\$ 1,821,098	\$ 1,236,933	\$ (584,163)	\$ -	\$ 584,163	\$ -	\$ -
Passed through Oakland County	21.019							
COVID-19 - Oakland Together Schools Support Fund		772,816	581,919	(190,897)	-	190,897	-	-
Passed through the United Way	21.019							
COVID-19 - Oakland County Childcare Fund		8,500	8,386	(114)	-	114	-	-
Total Coronavirus Relief Funds		2,602,412	1,827,238	(775,174)	-	775,174	-	-
Total U.S. Department of Treasury		2,602,412	1,827,238	(775,174)	-	775,174	-	-
Federal Communications Commission								
Passed through Universal Service Administrative Company								
COVID-19 ECF 202103474	32.009	1,443,268	-	-	1,443,268	1,443,268	-	-
U.S. Department of Education								
Adult Basic Education:								
Passed through the Michigan Department of Education	84.002							
Project number 211130-211137		75,000	36,438	36,385	36,385	-	-	-
Project number 221130-221137		76,159	-	-	-	59,108	59,108	-
Total Adult Basic Education		151,159	36,438	36,385	36,385	59,108	59,108	-
Title I Part A:								
Passed through the Michigan Department of Education	84.010							
Project number 211530-2021		165,594	128,241	23,282	23,282	-	-	-
Project number 221530-2122		167,729	-	-	121,422	160,560	39,138	-
Total Title I		333,323	128,241	23,282	144,704	160,560	39,138	-

Financial Accounting Guidance- Example

- This may still be useful
 - [https://www.michigan.gov/mde/-/media/Project/Websites/mde/OFM/State-Aid/Bulletin-1022/COVID19 Accounting Guidance.pdf](https://www.michigan.gov/mde/-/media/Project/Websites/mde/OFM/State-Aid/Bulletin-1022/COVID19_Accounting_Guidance.pdf)

Financial Accounting Guidance During the COVID-19 Pandemic

Last Updated June 29, 2022

This guidance is intended to assist districts in accounting for financial transactions that are new or different than those made in a typical school year, including those related to new federal funding sources under the Coronavirus Aid, Relief, and Economic Security (CARES) Act, Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, and American Rescue Plan (ARP) Act. This publication will be updated frequently as MDE continues receiving additional questions from districts and information regarding state and federal financial reporting requirements.

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2022-2023 SEFA considerations

Identification of COVID-19 Related Awards on the SEFA and SF-SAC

As described in 2 CFR section 200.510(b), auditees must complete the SEFA and include Assistance Listing numbers when reporting their federal awards and subawards. To maximize the transparency and accountability of COVID-19 related award expenditures, OMB M-20-26 (June 18, 2020) instructed recipients and subrecipients to separately identify the COVID-19 Emergency Acts expenditures on the Schedules of Expenditures of Federal Awards. Therefore, non-federal entities should separately identify COVID-19 expenditures on the SEFA and SF-SAC. For existing programs that have both COVID-19 expenditures and non-COVID-19 expenditures, this may be accomplished by identifying COVID-19 expenditures on the:

- SEFA – On a separate line by Assistance Listing number with “COVID-19” as a prefix to the program name. For example:
 - COVID-19 – Temporary Assistance for Needy Families – 93.558 – \$1,000,000
 - Temporary Assistance for Needy Families – 93.558 – \$3,000,000
 - Total – Temporary Assistance for Needy Families – 93.558 – \$4,000,000
- SF-SAC – On a separate row by Assistance Listing number with “COVID-19” as the first characters in Part II, Item 1c, Additional Award Information. Example:

	a	b	c	d	e	f	g	h
	Assistance Listing #	Assistance Listing #						
Row Number (auto-generated)	Federal Awarding Agency Prefix	Assistance Listing Three-Digit Extension	Additional Award Identification	Federal Program Name	Amount Expended	Cluster Name	Federal Program Total (auto-generated)	Cluster Total (auto-generated)
					(\$)		(\$)	(\$)
1	93	558		TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	\$3,000,000.00		\$4,000,000.00	
2	93	558	COVID-19	COVID-19 - TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	\$1,000,000.00		\$4,000,000.00	
				Total Federal Awards Expended =	\$4,000,000.00			

2022-2023 SEFA considerations

- Findings Identification

Identification of COVID-19 Related Awards in Audit Findings

Consistent with identifying COVID-19 expenditures on the SEFA, auditors should include the COVID-19 identification for audit findings that are applicable to programs that are entirely COVID-19 funded and existing programs with COVID-19 funding.

2023 SEFA Reporting

- Use FEMA example in compliance supplement for out of period expenditure examples

For example:

1. If FEMA approves the Project in the nonfederal entity's fiscal year 2024 and eligible expenditures are incurred in the nonfederal entity's fiscal year 2025, the nonfederal entity records the eligible expenditures in its fiscal year 2025 SEFA.
2. If the nonfederal entity incurs eligible expenditures in its fiscal year 2024 and FEMA approves the nonfederal entity's Project in the nonfederal entity's fiscal year 2025, the nonfederal entity records the eligible expenditures in its fiscal year 2025 SEFA with a footnote that discloses the amount included on the SEFA that was incurred in a prior year.

SEFA Double Checks – Things Your Auditors Will Look For

- Trace material amounts (revenues and expenditures) to the GL, TB, or other sources
 - Trace to general ledger
 - Consider expenditures that were actually included in the PY audit
 - Use of Grant codes will help!
 - Do these numbers match? If not, is there a footnote describing why?
 - What other columns on SEFA should match a TB account?
 - If don't match, could have issues with wrong major programs, wrong testing, wrong compliance opinions

Disclosure example

Note 3 - Reconciliation to the Financial Statements

Federal revenues per the financial statements	\$ 2,605,227
Less federal reimbursed interest	<u>(31,051)</u>
Federal revenues per Schedule of Expenditures of Federal Awards	<u>\$ 2,574,176</u>

SEFA Double Checks – Things Your Auditors Will Look For

- Trace amounts to the grant auditor reports
 - What the state says they gave the District, should be revenue
 - Differences should be accounts receivable (more revenue than received) or deferred revenue (more cash than earned)
 - Revenue = expenditure
 - If amounts don't trace, could mean:
 - A timing difference - which needs to be disclosed
 - District didn't record something correctly
 - Wrong amounts in audited financials, wrong major programs, wrong testing, wrong compliance opinions

SEFA Double Checks – Things Your Auditors Will Look For

- Test the mechanical accuracy
 - Make sure it foots
 - Make sure both subtotals and totals are correct
 - If we have multiple columns, make sure it cross foots
 - If it didn't really foot, auditors will use incorrect information in major program determination and not test the correct items

SEFA Double Checks – Things Your Auditors Will Look For

- Compare or reconcile to the audited financial statements
 - Revenue should = expenses for Federal grants
 - Should be able to match Federal revenues to line item(s) in financial statements
 - Should know the reconciling items
 - 60-day rule could result in revenue reconciling items
 - Verifying ALL Federal expenditures are properly included on SEFA
- Compare the schedule to prior year schedule
 - If there were grants last year that are gone this year, are we sure they were completed?
 - Schools have different grant numbers each year; may have 2 grants per year since state is 9/30 year end

SEFA Double Checks – Things Your Auditors Will Look For

- Expenditures do not exceed grant awards
- Notes include
 - Significant accounting policies
 - Whether or not de minimus indirect cost rate is used
 - Related party transactions in Federal awards
 - Specific for School Districts in Michigan
 - Explain adjustments
 - Reconcile to GAR if necessary
 - Additional information on subrecipients

Other 2023 Considerations

- Build America, Buy America Act (BABAA)
 - BABAA requires that Federal infrastructure programs must use materials produced in the US.
 - For awards made after 10/1/2022
 - [List of programs subject to BABAA](#)
 - [FAQs](#)
 - Waivers are available in certain instances

Other 2023 Considerations

- 32.004 E-rate
 - 2023 Compliance Supplement did not classify as a federal program subject to audit for the 2023 FY
 - Do not include on your SEFA

Other 2023 Considerations

- Higher risk programs

The following table includes a complete list of programs that have been identified as “higher risk” for audits subject to the 2023 Compliance Supplement either because of COVID-19 funding, IIJA funding, or because a Federal agency has identified the program to be higher risk.

Agency	Assistance Listing (CFDA) Number	Title
Education*	84.425	Education Stabilization Fund
HHS*	93.498	Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution
HHS**	93.778/93.777/93.775	Medicaid Cluster
Treasury*	21.023	Emergency Rental Assistance
Treasury*	21.026	Homeowner Assistance Fund
Treasury*	21.027	Coronavirus State and Local Fiscal Recovery Funds
Treasury*	21.029	Coronavirus Capital Projects Fund
Interior **	15.252	Abandoned Mine Land Reclamation (AMLR)
Social Security	96.001/96.006	Disability Insurance/Supplemental Security Income

Other 2023 Considerations

Impact of “Higher Risk” Status on Major Program Determination

Type A Program Considerations

A “higher risk” designation will often result in a Type A program or other cluster being audited as a major program. However, an auditor is not precluded from determining that a “higher risk” Type A program or other cluster qualifies as a low risk Type A program if both of the following criteria are met:

1. the program otherwise meets the criteria for a low risk Type A program in section 200.518 of the Uniform Guidance; and
2. the percentage of COVID-19 funding or IJJA funding in the program or other cluster during the non-federal entity’s fiscal year is not material to the program or other cluster as a whole. For example, a recipient’s schedule of expenditures of federal awards may include the Medicaid Cluster but the expenditures relevant to COVID-19 funding included in the program during the June 30, 2023, fiscal year end is not material. Alternatively, a recipient’s schedule of expenditures of federal awards may include Education Stabilization Fund expenditures for the June 30, 2023, fiscal year end, which would be considered material because COVID-19 funding comprises the entire program.

Note that the inclusion of COVID-19 funding or IJJA funding within the Research & Development (R&D) cluster does not create a “higher risk” designation for the R&D cluster.

Auditors should prepare audit documentation supporting the risk considerations and conclusions for “higher risk” programs.

Type B Program Considerations

Under section 200.518 of the Uniform Guidance, in certain circumstances the auditor must identify Type B programs that are high risk using professional judgment and the criteria in section 200.519 of the Uniform Guidance, which includes consideration of whether a program has been identified as “higher risk” by a Federal agency with the concurrence of OMB. Thus, there are no changes to the normal risk assessment process for Type B programs identified as “higher risk.” That is, the “higher risk” identification must be considered with the other factors in section 200.519.

Further, the auditor is not required to prioritize the assessment of risk for “higher risk” Type B programs over other Type B programs.

Other 2023 Considerations

- See Part 8 of the Compliance supplement, Appendix V for a list of changes for the 2023 compliance supplement.

Objectives

- Discuss when a SEFA is required
- Discuss proper recording of revenues and expenditures
- Demonstrate how to create a SEFA
- Discuss where to find pertinent information
- Discuss what auditors will look at
- Understand the importance of the SEFA being correct
- Other 2023 considerations

Questions?

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