



State of Arizona Accounting Manual

Topic 70 Grants

Issued 05/23/22

Section 15 Formatting Guidelines for SEFA Reporting

Page 1 of 3

INTRODUCTION

The Schedule of Expenditures of Federal Awards (SEFA) is a report prepared in connection with a Single Audit. The SEFA is subject to critical comment by auditors conducting the Single Audit. In the State of Arizona, the GAO is responsible for compiling the statewide SEFA from information contained in AFIS, from schedules provided by larger agencies and those agencies that administer a significant number of Federal grants or a significant amount of Federal monies, and from the financial statements of those agencies that are individually audited.

In order to reduce the number of deficiencies identified during the statewide Single Audit, to better comply with the updated provisions of the Single Audit Act, and to increase the efficiency in compiling the statewide SEFA, the revised formatting guidelines set forth below must be adhered to by any agency submitting an agency SEFA to the GAO.

POLICIES

1. Any agency that produces separately audited financial statements must, nonetheless, submit its agency's SEFA to the GAO using the guidelines set forth in these policies and procedures.
2. In the event of a conflict, these policies and procedures supersede any formatting instructions contained in the GAO closing package.
3. Statewide formatting guidelines for SEFA reporting:
 - 3.1. All grants should be listed in, first, numerical and, then, alphabetical order by, as applicable, the grant's Assistance Listing (formerly CFDA) number or identifying number, except as follows:
 - 3.1.1. Clusters are to be listed first, before any individual grants, under the awarding Federal agency.
 - 3.1.2. Clusters that involve multiple Federal agencies (i.e., Student Financial Aid Cluster, Research and Development (R&D) Cluster) are listed after the listing of programs that relate only to individual Federal agencies.
 - 3.2. For grants that share an Assistance Listing number or an identifying number, all direct awards should be listed first, followed by any indirect awards (i.e., those that include pass-through information in the title). The direct and indirect awards should be listed alphabetically by program title.

State of Arizona Accounting Manual

- 3.3. There should be precise agreement between the five-digit Assistance Listing number and program title to be used on the SEFA and the Assistance Listing number and program title listed in the Assistance Listing. Absent precise agreement between Assistance Listing numbers or program titles, the GAO should be contacted.
- 3.4. When it has been determined that no Assistance Listing number has been assigned to a program, the two-digit identifier of the awarding Federal agency, a period, and the Federal contract number (nn.nnnnn) are to be used to identify the program. When there was no Federal contract number, the two-digit Federal agency identifier, a period, and the word "Unknown" are to be used (nn.Unknown).

Example: If the award under consideration has no Federal contract number but was received from the U.S. Department of Education (USDOE), the grant's identifier would be listed as 84.Unknown, since 84 is the prefix associated with the USDOE.

- 3.5. In the case of an award being distributed by a conduit agency, the conduit agency's name should be listed as the pass-through grantor.
- 3.5.1. Except with respect to the R&D Cluster, a State agency should not be listed as a conduit.
- 3.5.2. In the case of the R&D Cluster, a grant title is frequently not available. Therefore, the State conduit agency is listed since this is the only means of identifying the grant.
- 3.6. The applicable Assistance Listing numbers of Clusters are listed in the OMB 2 CFR Part 200. Appendix XI *Compliance Supplement*. Only the Assistance Listing numbers listed in the *Compliance Supplement* should be used.
- 3.7. Programs that are part of a Cluster should be reported as part of the appropriate Cluster. The Assistance Listing numbers of such programs should not be improperly excluded from the Cluster nor should they be listed elsewhere.
- 3.8. Federal agency titles (whether agency or sub-agency) listed in the SEFA should exactly match those set forth in the Assistance Listing. Federal agency titles should be printed entirely in capital letters, underlined, centered, and should appear before the commencement of each new numerical sequence of Assistance Listing numbers or identifying numbers (each new sequence being marked by the initial two digits of a separate Federal agency).
- 3.9. Cluster titles should exactly match those included in the most recent *Compliance Supplement*.
- 3.10. Each Cluster should be preceded by a header containing the Cluster's name. The header should be in mixed upper and lower case (the first letter of each word in a

State of Arizona Accounting Manual

Topic 70 Grants

Issued 05/23/22

Section 15 Formatting Guidelines for SEFA Reporting

Page 3 of 3

title should be capitalized, except for words such as and, for, of, the, and to), underlined, and left-justified.

- 3.11. A total of expenditures for the State's fiscal year should be presented for each Federal agency. The total description should match the Federal agency's name (e.g., for the Department of Commerce, the total description should be "Total Department of Commerce").
- 3.12. Guidelines for the use of hyphens and dashes:
 - 3.12.1. If the two words are to be joined because they are somehow related to or describe each other (e.g., long-term), a hyphen (-) should be used.
 - 3.12.2. If the elements, such as the parts of a title, are to be separated (e.g., Special Education—Technical Assistance) a dash (—), also known as an m-dash, should be used.
 - 3.12.3. The use of hyphens and dashes should be appropriate and consistent throughout.
- 3.13. Guidelines for contract numbers:
 - 3.13.1. The contract number should be listed as the pass-through grantor identifying number.
 - 3.13.2. If multiple contract numbers are listed, each number should be separated by a comma and one (1) space.
- 3.14. In the SEFA report, the amount listed in the Expenditures column is to include all expenditures, including amounts passed through to other entities; the amount listed in the Provided to Subrecipients column represents a portion of the Expenditures amount.
- 3.15. Refer to <https://gao.az.gov/financials/single-audit> for examples of Single Audit reports and report formatting on the GAO Website. It would be of particular value to an agency to review, taking into account the changes discussed herein, how the reporting of its own grants were formatted in prior years' SEFAs.