

Federal Closing Package Quick Reference Guide

Exhibit H

Federal Forms 15, 18, and 19

Appendix A: Report C083

INTRODUCTION

Each year the State of Arizona conducts a Single Audit per 2 CFR 200 subpart F (200.500). Preparation of a Schedule of Expenditures of Federal Awards (SEFA) is required by auditees per 200.510(b). In order to prepare a SEFA for the non-independently audited agencies of the state, the General Accounting Office (GAO) monitors all cost structure and Grant ID establishment within the financial system for accuracy. The financial postings within the cost structure feed into INFOADV Report C083, which summarizes federal grant activity at the CFDA level for each agency for reporting in the SEFA. Even with GAO review some items may not be correct in the financial system and adjustments need to be made. Completing the Federal Closing Package each year gives the agencies the opportunity to attest to the financial systems accuracy and make any necessary adjustments. The various forms are discussed in the following order:

[1] FORM 15

[2] FORM 18

[3] FORM 19

Appendix A: Report C083

[1] FORM 15: Federal Financial Assistance Checklist

Identify the source[s] of your agency's Federal assistance. Check all that apply.

Federal Government, Another State of AZ agency, Non-Federal, non-State of AZ agency, State Universities (3 major; NAU, ASU, UofA)

This is a general survey question concerning the sources of Federal funding for GAO purposes. With this information we can determine if the appropriate cost structures are established based on the funding source.

Question 1: Are cost structure elements (Program) used to capture the activity related to your agency's Federal assistance?

This question is used to determine if an agency is using the cost structure to capture all Federal Grant expenditures. Use of the cost structure to capture federal activity if needed to feed statewide reporting needs. The baseline report being used to summarize yearly SEFA expenditures (for most agencies) is the C083 (statewide on-demand Cost Accounting report). This report keys off of cost structure information to summarize federal expenditures by CFDA. More information about the report can be found in Appendix A.

If you respond 'NO', and have not been using the cost structure to capture federal grant activity, you will need to fill out **Form 19 Additional Federal Expenditure Reporting** so that we make sure that all federal expenditures for the state are reported.

Question 2: Review InfoAdvantage report C083 for your agency related to the appropriate FY. Does the report reflect the total expenditures for your agency by CFDA in the corresponding FY?

Unless your agency receives an audit that includes a formal SEFA, INFOADV Report C083 is the baseline report for statewide SEFA development. Reviewing this report is critical to ensure we are incorporating the appropriate Federal expenditures into the Single Audit Report.

If you respond 'NO', and Report C083 is not accurate for your agency by CFDA, you will need to fill out **Form 18 Federal Expenditure Adjustments**.

Question 3: Are there any expenditures that occurred after the FY under audit that are related to grant activity in that FY and need to be accrued for SEFA reporting?

Since the C083 is a FY driven report, any expenditures outside of the FY of the audit will not be captured by the report and thus need to be added manually to the reported total by utilizing Form 18. Note, because the report is FY driven any expenditures accrued and reported in a prior year will in turn need to be adjusted and not reported in the next year of audit.

If you respond 'YES', and you had reportable expenditures occur outside of the FY of audit, you will need to fill out **Form 18 Federal Expenditure Adjustments** for 'Accrual'.

Question 4: Does your agency pass through grant funds to NAU, ASU, or UofA (3 major)?

These state universities are part of the State Single Audit Report. Since these universities have their own financial systems it is not possible to break out the pass through grants passed to them from state agencies (see Appendix A for how the C083 deals with pass through among state agencies). To avoid double counting of expenditures, use Form 18 to indicate the amounts passed through to these universities that will reduce the amount of reported SEFA expenditures for your agency.

If you respond 'YES', and passed money to one of the three major state universities, you will need to fill out **Form 18 Federal Expenditure Adjustments** for 'University'.

Question 5: Are match expenditures captured in an established federal cost structure?

Match captured in the cost structure may be picked up as a federal expenditure by the C083 report. Utilize Form 18 to identify the amount of match captured by the C083 report so the proper amount of federal expenditure is reported.

If you respond 'YES', and match expenditures are represented in the Report C083 total for a CFDA, you will need to fill out **Form 18 Federal Expenditure Adjustments** for 'Match'.

Question 6: Does your agency recover indirect costs from grants?

This is a general survey question for GAO purposes.

Question 7: Is your indirect cost rate negotiated or the de minimis rate as per 2 CFR 200.414(f)?

Any agency that utilizes the de minimis rate for indirect cost recovery per 2 CFR 200.414(f) must be disclosed in the notes to the SEFA.

Question 8: Does your agency have a Grant Program (CFDA) near or above \$30 million in expenditures for the FY?

Federal Programs that expend more than \$30 million in federal dollars for a reporting entity need to be identified for the Auditor General's Office. This is used to help determine the Programs that will be audited.

Question 9: As related to a Federal grantor 'review' (site visit), does your agency meet any of the following criteria; had a review during the FY under audit, are currently conducting a review, or have an upcoming review scheduled?

Any findings that a Federal grantor may find during a review, site visit, or formal audit need to be communicated to the Auditor General's Office as well as the Office of the State Comptroller.

The GAO may also be a reference for answering questions about the financial system.

[2] FORM 18: Federal Expenditure Adjustments

This form is utilized if you answer 'NO' to question 2 or 'YES' to questions 3, 4, or 5 of Form 15.

Question 2: Review InfoAdvantage report C083 for your agency related to the appropriate FY. Does the report reflect the total expenditures for your agency by CFDA in the corresponding FY?

A response of 'NO' indicates that the C083 is not returning the expected amount of federal expenditures for a CFDA. There could be many reasons for the report not returning what is expected and GAO will work to identify what the issues may be. To make sure the appropriate amount of expenditures are reported for a CFDA please, at a minimum, identify Adjustment Type of 'C083 REPORT', CFDA, and Expenditures in Form 18. Please report the Expenditures as an adjustment amount of the C083 report amount.

Adjustment Type	Major Prog	Program	Phase*	PPC	CFDA**	Funding Profile*	Expenditures	Notes***
C083 REPORT					20.205		-1,000.00	

The above example is indicating that the C083 report is showing more expenditures than expected and thus an adjustment to reduce expenditures by \$1,000 is needed. If more information about the difference is known please indicate accordingly.

Question 3: Are there any expenditures that occurred after the FY close related to grant activity in the FY under audit and needs to be accrued for SEFA reporting?

A response of 'YES' indicates that not all reportable federal expenditures occurred in the FY under audit but should have been and need to be reported as such. If the expenditure was reported in the last year's audit but occurred in the FY under audit the adjustment will be a reduction of reported expenditures. If the expenditure occurred in the FY subsequent to the audit year additional expenditures will need to be reported. As this type of adjustment is related to specific payments, more information should be known and included in the Form 18 listing for 'ACCRUAL'.



STATE OF ARIZONA
Federal Financial Assistance Form

At June 30, 2019

Exhibit H (2)

Agency:									
ID Code	Agency Name:								
Prepared:	Date	By:	Employee Name		Title				
			Phone		Email				
Approved:	Date	By:	Name/Title			Email			
Adjustment Type	Major Prog	Program	Phase*	PPC	CFDA**	Funding Profile*	Expenditures	Notes***	
ACCRUAL	MJPRG	PROG		2019	20.205	N/A	2,000.00	AD - 19*12345	

The above example is indicating that a \$2,000 payment occurred outside of the FY of the C083 report and needs to be reported. Additional COA and payment details are included.

Question 4: Does your agency pass through grant funds to NAU, ASU, or UofA (3 major)?

A response of 'YES' indicates that the C083 report amount includes amounts passed through to these entities that are included in the State of Arizona Single Audit report and an adjustment needs to be done to ensure we don't 'double count' expenditures for a CFDA. The movement of federal pass through funds to these universities is not considered the expenditure point for the state as related to the Single Audit, even though it may be for prime quarterly 425 reporting. Adjustments of this type should always be a reduction and at a minimum should identify the Adjustment Type as 'UNIVERSITY', CFDA, Expenditures, and a Note indicating the university the adjustment is for.

Agency:									
ID Code	Agency Name:								
Prepared:	Date	By:	Employee Name		Title				
			Phone		Email				
Approved:	Date	By:	Name/Title			Email			
Adjustment Type	Major Prog	Program	Phase*	PPC	CFDA**	Funding Profile*	Expenditures	Notes***	
UNIVERSITY					20.205		-10,000.00	ASU	
UNIVERSITY					20.205		-5,000.00	NAU	

The above example indicates amounts passed through to two different universities for the same CFDA. The amount will be reduced from the agency reported total and should be part of the university's reported total for the CFDA.

Question 5: Are match expenditures captured in an established federal cost structure?

A response of 'YES' indicates that the C083 report amount includes expenditures for related 'match' that are not to be reported as federal expenditures. Match adjustments should always be reductions and should also be indicated on the form down to identifiable COA elements.

Adjustment Type	Major Prog	Program	Phase*	PPC	CFDA**	Funding Profile*	Expenditures	Notes***
MATCH		MATCHPROG		2019	20.205		-10,000.00	
MATCH		PROG		2019	20.205		-1,000.00	FUNC - AAA12345

The above example indicates different instances of how to report adjustments for match expenditures.

[3] FORM 19: Additional Federal Expenditure Reporting

This form is utilized if you answer 'NO' to question 1 of Form 15.

Question 1: Are cost structure elements (Program) used to capture the activity related to your agency's Federal assistance?

A response of 'NO' to this question means that the cost structure is not capturing federal expenditures and thus no information will be present on the C083 report. A 'NO' response will prompt GAO outreach to account for the federal expenditures to be reported for the FY and to help with any questions about establishing cost accounting COA for future federal fund tracking and reporting.

		STATE OF ARIZONA Federal Financial Assistance Form At June 30, 2019			Exhibit H (3)	
Agency:	<input type="text"/>	<input type="text"/>				
	ID Code	Agency Name:				
Prepared:	<input type="text"/>	By:		<input type="text"/>	<input type="text"/>	
	Date	Employee Name		Title		
		<input type="text"/>		<input type="text"/>		
		Phone		Email		
Approved:	<input type="text"/>	By:		<input type="text"/>	<input type="text"/>	
	Date	Name/Title		Email		
		<input type="text"/>		<input type="text"/>		
GRANTOR	CFDA	FUND	APPROP	OTHER	REVENUE	EXPENDITURES
FHWA	20.205	AA1000	AA10000	FUNC - AA54321	100,000.00	100,000.00

The above example indicates the COA related to federal expenditures outside of the cost structure and not picked up by the C083 report. Other documentation will be requested upon GAO review.

APPENDIX A: INFO ADVANTAGE Report C083

INFO Advantage Report C083 is located in Statewide Reports, Cost Accounting – FIN-AZ-GM-C083 Schedule of Expenditure of Federal Awards. The report summarizes journal postings related to cost accounting use designed to represent the amount of federal expenditures to be reported for a CFDA in a specific FY.

Report Filters

The C083 report is FY driven to mirror the Single Audit reporting timeframe. The report's second primary driver is Major Program Category and Program Category. These centralized COA rollups indicate the Grant Type within the system. The C083 report is filtered to pick-up the rollups designated as Federal in nature. The Major Program Categories included are '01', '05', and '10'. The Program Categories included are '01', '01EX', '05', '05EX', '10', and '10EX'. The presence of a PPC CFDA or PPC SEFA ID is also required. Missing CFDA or SEFA IDs will be highlighted in your agency's monthly grant reconciliation (a separate process). Finally, the report will filter out agency to agency pass through items processes as Federal Operating Transfers, utilizing object code '9111'.

The report then summarizes the filtered information by CFDA or SEFA ID for all Accrued Expenditures and Cash Expenditures (closing classes 10 and 11) in the 'Expenditures' column for SEFA compilation. The report also does a subtotal of these expenditures that should be reported as Pass-Through Expenditures based on the object code used. Currently the object codes being identified as Pass-Through are; 6811, 6821, 6831, 6832, 6841, 6842, 6870, 6875, 6833, 6856, 6861, and 6875. This listing is subject to change based on Comptroller Object expansion and agency feedback.

Fiscal Year	Federal Catalog Prefix	CFDA Cluster	CFDA / Identifying Number	Federal Grantor / Program Title	Pass-Through Grantor	Pass-Through Grantor Identifying Number	Grantee (Appendix)	Expenditures	Pass-Through Expenditures
Year Ended June 30, 2017	10		10.025	Plant and Animal Disease, Pest Control, and Animal Care			AHA	2,097,192.30	0.00
Year Ended June 30, 2017	10		10.163	Market Protection and Promotion			AHA	29,893.81	0.00
Year Ended June 30, 2017	10		10.170	Specialty Crop Block Grant Program - Farm Bill			AHA	1,198,773.65	988,510.19
Year Ended June 30, 2017	10		10.171	Organic Certification Cost Share Programs			AHA	66,768.23	60,115.00
Year Ended June 30, 2017	10		10.475	Cooperative Agreements with States for Intrastate Meat and Poultry Inspection			AHA	62,514.66	0.00
Year Ended June 30, 2017	15		15.615	Cooperative Endangered Species Conservation Fund			AHA	114,709.15	0.00
Year Ended June 30, 2017	66		66.605	Performance Partnership Grants			AHA	487,510.90	0.00
Year Ended June 30, 2017	93		93.103	Food and Drug Administration Research			AHA	109,285.82	0.00
Year Ended June 30, 2017	97		97.042	Emergency Management Performance Grants			AHA	142,577.40	0.00