

Procedure Title:	SEFA Fiscal Year-End Reporting		
Procedure Number:	DHS-010-007-04	Version:	1.0
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Approved By: *Jim Scherzinger, Deputy Director*

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Procedure

As a recipient of federal financial assistance, DHS is required to monitor subrecipients in accordance with OMB Circular A-133. This process will help ensure:

- ◆ Consistent interpretation of the laws and regulations, and
- ◆ Compliance to state and federal laws and regulations governing federal financial assistance reporting requirements.

Step	Responsible Party	Action
1.	Financial Services	<p>The Statewide Single Audit is a collective effort including all state agencies under the guidance of the Statewide Accounting and Reporting Services (SARS) within the State Controller's Division of the Department of Administrative Services. To comply with the Single Audit Act, SARS prepares a federal reporting package as required by OMB Circular A-133. The reporting package includes:</p> <ul style="list-style-type: none"> ◆ Comprehensive Annual Financial Report (CAFR), including the related auditor's opinion ◆ Schedule of Expenditures of Federal Awards (SEFA) ◆ A report on federal compliance and internal control ◆ Corrective Action Plan ◆ Summary Schedule of Prior Audit Findings ◆ Data Collection Form <p>SARS compiles information on federal financial assistance sub-granted to subrecipients based on data from state agencies. This data collection is part of the annual preparation of the SEFA report.</p> <p>Financial Services will work with subrecipients and other state agencies to ensure the amounts reported to SARS for the SEFA are accurate and submitted in accordance with the Oregon Accounting Manual.</p>
2.	Internal Audits	<p>The state agency that distributes the largest amount of federal financial assistance to a subrecipient is the audit agency.</p>

		<p>SARS provides each audit agency a list of all federal financial assistance distributed to subrecipients during the fiscal year. The list is compiled from the state-wide SEFA report.</p> <p>Internal Audits is responsible for reviewing the subrecipient audit report and ensuring the subrecipient complies with requirements of OMB Circular A-133 through the independent audit reviews.</p>
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Policy that applies

- [DHS-010-007, Federal Financial Assistance Compliance](#)

Related procedures that apply

- [DHS-010-007-01, Subrecipient and Vendor Determination](#)
- [DHS-010-007-02, Grant Application Governance](#)
- [DHS-010-007-03, Contractual Governance](#)

Form(s) that apply

- DHS 0118 - Contract Request Form ([Word](#)) or ([PDF](#))
- DHS 0174 - Request to Apply For Funding ([Word](#)) or ([PDF](#))
- DHS 2411 - Request for Grant Accounting Codes ([Word](#)) or ([PDF](#))
- DHS 2412 - Request for Cost Allocation Exemption ([Word](#)) or ([PDF](#))
- DHS 0126 - Intra-Agency Letter of Agreement ([Word](#))

Definitions

- See [Common Terms](#) for Federal Financial Assistance Compliance policy and procedures
- See [Common Terms](#) for all department-wide support services policies

Contact(s)

- **Name:** Shawn Jacobsen
- **Phone:** 503-945-6869
- **Email:** Shawn.Jacobsen@state.or.us

Procedure History

- **Version 1.0:** 07/01/2007 - Initial Release