



Department of
**Finance &
Administration**

GRANTS WORKSHOP

SEFA & SIS Reporting

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WORKSHOP AGENDA



Updates (Supplement & 2CFR FAQ)



SEFA & SIS Overview



Tips on SEFA & SIS



SIS/SEFA Reconciliation



Q & A

COMPLIANCE SUPPLEMENT UPDATES

A few highlights from the [Compliance Supplement](#):

- Increased emphasis on transparency, including a requirement for auditors to review the Federal Funding Accountability and Transparency Act (FFATA) subaward reporting requirements.
 - ✓ The threshold for reporting subawards under FFATA is now \$30,000 (changed from \$25,000).
 - ✓ Recipients of awards made prior to November 12, 2020 are required to report on subawards equal to or greater than \$25,000.
 - ✓ Recipients of awards made on or after November 12, 2020 are required to report on subawards equal to or greater than \$30,000.

COMPLIANCE SUPPLEMENT UPDATES

- ✓ FFATA sub-awards must be reported by the end of the month following the month in which the State makes a subaward greater than or equal to the applicable reporting threshold.
- ✓ The requirement for subaward reporting will be added to all COVID-19 programs in the 2021 Compliance Supplement.
- The term Assistance Listing has replaced Catalog of Federal Domestic Assistance (CFDA) within the supplement.
- The Supplement includes five new programs and provides updated audit guidance for many other programs (including the 14 COVID-19 programs previously included in the 2020 Supplement Addendum).
- Additional guidance for other COVID-19 related funding will be included as part of an addendum issued at a later date.

2 CFR FAQs

- The [FAQs](#) provide clarification on certain sections of the Uniform Guidance. Below are a few summaries of the points clarified:
1. The effective date of the revisions to the Uniform Guidance (UG) was November 12, 2020; except for the amendments to 200.216 and 200.340 which are effective on August 13, 2020.
 2. Revisions to the UG apply to Federal awards made on/or after the effective date and will not retroactively apply to the Federal award made prior to the effective date.
 3. Some exceptions exist so recipients should review their award terms and conditions to determine the applicability of the revisions to the UG.

2 CFR FAQs

4. Non-Federal entity can use the 10% de minimis rate of MTDC (Modified Total Direct Costs) if last negotiated indirect cost rate has expired.
 - When using the de minimis rate, not required to provide documentation to substantiate its costs
5. USASpending.gov is the designated website where indirect cost plans will be published in the future.

SEFA & SIS OBJECTIVES

1. Understanding **Federal Compliance** requirements.
2. Understanding Federal Compliance requirements for **COVID-19 funding**.
3. Reduce **audit findings**.

SEFA & SIS GUIDANCE

1. [200.510 \(b\)](#): requires auditee to prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements that includes total Federal awards expended as determined in accordance with 200.502.
2. [200.502 \(a\)](#): determination of when Federal awards are expended is based on when the activity related to the Federal award occurs.
3. OMB Memo [M-20-26](#): Recipients and subrecipients must separately identify the COVID-19 Emergency Acts expenditures on the Schedules of Expenditures of Federal Awards (SEFA).

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)

1. Expenditures of the Federal award received directly from the federal government or through a third-party (non-TN state agency).
2. Required by 2 CFR 200.510(b).
3. It is a State entity level report.
4. Due by Friday, **September 17**.

SUPPLEMENTARY INFORMATION SCHEDULE (SIS)

1. Expenditures of the Federal award received through another TN state agency.
2. For State agency to determine sub-recipient reporting and closing activity.
3. Share with pass-through agency and Division of Accounts.
4. Due by Friday, **September 10**.

TRACKING COVID-19 RELIEF FUNDS

❖ Where's COVID George?



Retrieved from Simply Stamp

TRACKING COVID-19 RELIEF FUNDS

❖ How do we differentiate?

➤ Specific Assistance Listings (CFDAs).

- 21.019 - Coronavirus Relief Fund

➤ Received through existing Assistance Listings (CFDAs).

- Federal Agency should provide information.
- See Compliance Supplement 2021 8-VII

COMMUNICATING COVID-19 RELIEF FUNDS

❖ Report COVID funds Separately

- Use the COVID Relief Column to Identify which line is or is not related to COVID funds.

	<input type="checkbox"/>	R & D <input type="checkbox"/>	Cash <input type="checkbox"/>	Direct Assistance <input type="checkbox"/>	For Profit <input type="checkbox"/>	Loans <input type="checkbox"/>	COVID Relief <input type="checkbox"/>	Sub-recipient <input type="checkbox"/>	CFDA <input type="checkbox"/>	CFDA Description <input type="checkbox"/>
16										
17										
18										
19										
20										
21										
22										
23										

COVID FUNDS AND SUB-RECIPIENTS

- ❖ Multiple lines may be necessary
 - Sub-recipient amounts are reported separately.
 - This includes COVID lines.
 - Example Assistance Listing (CFDA) 10.556 could have:
 - ✓ Sub-recipient COVID Expenditures
 - ✓ Sub-recipient Non-COVID Expenditures
 - ✓ Direct COVID Expenditures
 - ✓ Direct Non-COVID Expenditures

COVID FUNDS AND SUB-RECIPIENTS

- ❖ Pass-through identifying information.
 - Sub-recipients need to know if they received COVID funds.

When COVID-19 funds are subawarded from an existing program, the information furnished to subrecipients should distinguish the subawards of incremental COVID-19 funds from non-COVID-19 subawards under the existing program.

- ▲ From 8-VII-3 of the Compliance Supplement 2021.

UNIQUE REPORTING REQUIREMENTS

- 11.307 – Economic Adjustment Assistance
- 21.019 – Coronavirus Relief Fund
- 84.425 – Education Stabilization Fund
- 93.498 – Provider Relief Funds

11.307 – ECONOMIC ADJUSTMENT ASSISTANCE

- For Revolving Loan Fund (RLF) grant awards there is a specific formula used to calculate the SEFA reportable portion.
- Each RLF grant award must be listed separately on the SEFA.

21.019 - CORONAVIRUS RELIEF FUND

- ❖ Reportable on the SEFA.
 - Will pull on TN_GR06S, the SIS query, it should be reported on the SEFA.
 - Will be a reconciling item on both the SIS and SEFA.

84.425 – EDUCATION STABILIZATION FUND

- Alphabetical characters are added to the CFDA/ALN to identify the sub-programs.
 - This alphanumeric code will need to be used on the SEFA shell to report expenditure of Education stabilization funds.

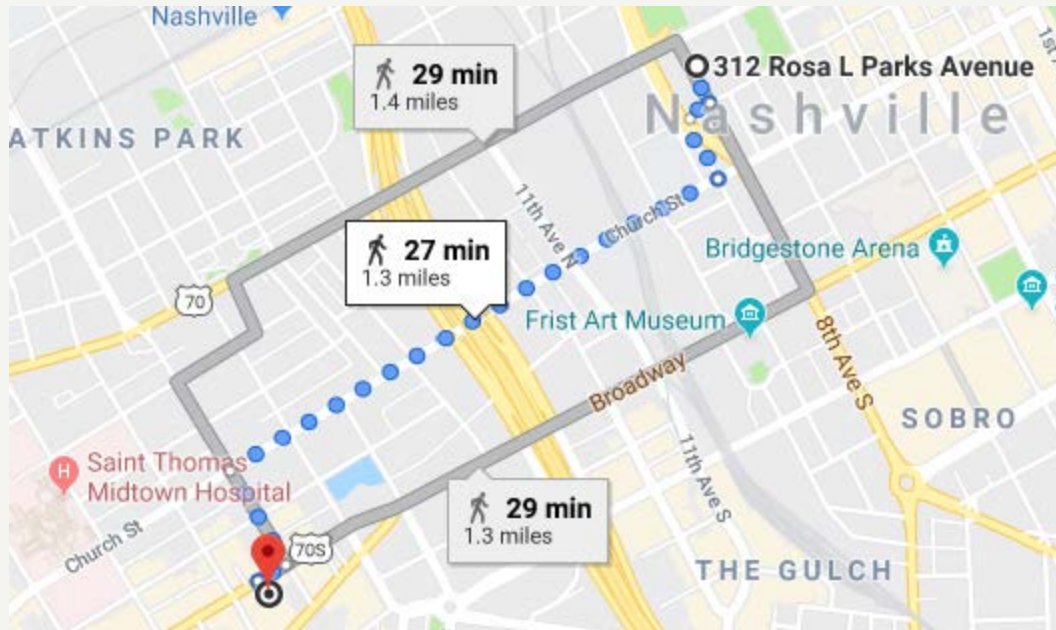
84.425 – EDUCATION STABILIZATION FUND

CFDA No. with Alpha	Subprogram Name
84.425A	Education Stabilization Fund–State Educational Agency (Outlying Areas) (ESF-SEA)
84.425C	Governor’s Emergency Education Relief (GEER) Fund
84.425D	Elementary and Secondary School Emergency Relief (ESSER) Fund
84.425H	Education Stabilization Fund–Governors (Outlying Areas) (ESF-Governor)
84.425R	Coronavirus Response and Relief Supplemental Appropriations Act, 2021 - Emergency Assistance to Non-Public Schools (CRRSA EANS) program
84.425U	American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER)
84.425X	American Rescue Plan–State Educational Agency (Outlying Areas) (ARP-OA SEA)
84.425E	Higher Education Emergency Relief Fund (HEERF) Student Aid Portion
84.425F	HEERF Institutional Portion
84.425J	HEERF Historically Black Colleges and Universities (HBCUs)
84.425K	HEERF Tribally Controlled Colleges and Universities (TCCUs)
84.425L	HEERF Minority Serving Institutions (MSIs)
84.425M	HEERF Strengthening Institutions Program (SIP)
84.425N	HEERF Fund for the Improvement of Postsecondary Education (FIPSE) Formula Grant
84.425S	HEERF Supplemental Assistance to Institutions of Higher Education (SAIHE) program
84.425B	Discretionary Grants: Rethink K-12 Education Models Grants
84.425G	Discretionary Grants: Reimagining Workforce Preparation Grants
84.425P	Institutional Resilience and Expanded Postsecondary Opportunity
84.425V	American Rescue Plan – Emergency Assistance to Non-Public Schools (ARP EANS)
84.425W	American Rescue Plan–Elementary and Secondary School Emergency Relief–Homeless Children and Youth
84.425Y	American Rescue Plan - American Indian Resilience in Education (AIRE)

93.498 – PROVIDER RELIEF FUNDS

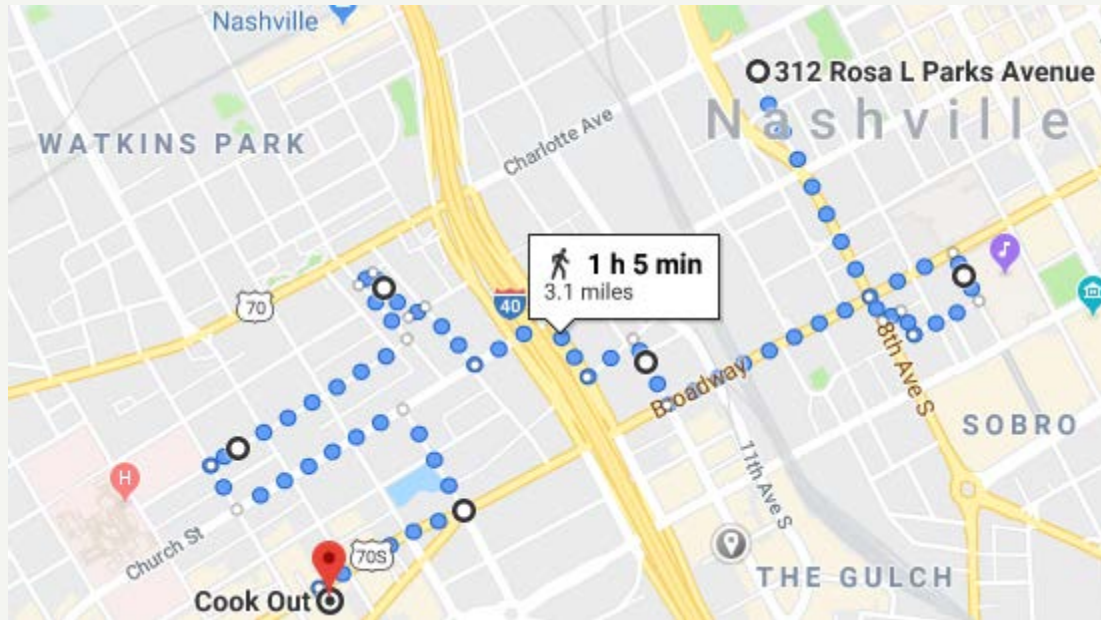
- FY20 Expenditures reported on FY20 SEFA, but should have been deferred.
 - Noted in the FY20 Compliance Supplement Addendum released in December.
 - FY20 expenses should be rereported in FY21 and FY21 expenditures deferred.
 - See 4-93.498-9 of the FY21 Compliance Supplement.

SIS/SEFA RECONCILIATION: THE MAP



Retrieved from Google Maps.

SIS/SEFA RECONCILIATION: THE MAP



Retrieved from Google Maps.

THE GOAL OF THE RECONCILIATION

- ❖ Explain the differences between the General Ledger, SEFA/SIS queries and the final product.
 - You are providing a map so that I can get to the same number you did for your SIS or SEFA.
 - Tips on presenting your reconciliation.
 1. Simple is best.
 2. Have an unrelated co-worker review.
 - (preferably not me)

THE

TESS was last updated on Wed Aug 12 03:28:23 EDT 2020

[TESS HOME](#) [NEW USER](#) [STRUCTURED](#) [FREE FORM](#) [BROWSE DICT](#) [SEARCH OG](#) [BOTTOM](#) [HELP](#)

[Logout](#) Please logout when you are done to release system resources allocated for you.

Record 1 out of 1

[TSDR](#) [ASSIGN Status](#) [TTAB Status](#) *(Use the "Back" button of the Internet Browser to return to TESS)*

THE

Word Mark	THE
Goods and Services	IC 025. US 022 039. G & S: Clothing, namely, t-shirts, baseball caps and hats. FIRST USE: 20050800. FIRST USE IN COMMERCE: 20050800
Standard Characters Claimed	
Mark Drawing Code	(4) STANDARD CHARACTER MARK
Serial Number	88571984
Filing Date	August 8, 2019
Current Basis	1A
Original Filing Basis	1A
Owner	(APPLICANT) The Ohio State University state university OHIO 190 N. Oval Mall Columbus OHIO 43210
Attorney of Record	Samantha M. Quimby
Type of Mark	TRADEMARK
Register	PRINCIPAL
Live/Dead Indicator	LIVE

[TESS HOME](#) [NEW USER](#) [STRUCTURED](#) [FREE FORM](#) [BROWSE DICT](#) [SEARCH OG](#) [TOP](#) [HELP](#)

USE LONGHAND

Avoid Shorthand.

Names of grants and institutions should not be shortened.

For Example:

The Ohio State University – The official name should be used.
Recommend Looking up name on website.

Should not be:

- Ohio State

Or

- Ohio State University

USE LONGHAND

AL/CFDA 15.9999 – Southern Tree Frog Research

Should not be:

- S Tree Frog Research

Or

- S Tre Frog Research

or

- Southern TreeFrog Research

Or

-    

NO EXTRA SPACES PLEASE

Extra spaces should not be used.

For Example:

The Ohio State University

Versus

The Ohio State University

The system will read these as two different institutions.

You can use the Excel formula *TRIM* to cutout any unnecessary spaces.

Q & A



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