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UTAH DEPARTMENT OF GOVERNMENT OPERATIONS

# Schedule of Expenditures for Federal Awards (SEFA)

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Division of Finance  
July 9, 2024

# SEFA

What is it?

Why do we do it?

How do we do it?

FAQ's and other odds & ends



# Schedule of Expenditures of Federal Awards (SEFA)

- ▶ Report of federal awards received directly from the federal government or through a third-party (non-state agency or component unit)
- ▶ Minimum requirements: [2 CFR 200.510\(b\)](#) (see next slide)
  - Grants may have add'l requirements per Compliance Supplement or federal awarding documents
- ▶ Basis for determining federal awards expended: [2 CFR 200.502](#)
  - Loans and loan guarantees
  - Endowment funds
  - Non-cash assistance (e.g., free rent, food, donated property, medical supplies)
  - Medicare/Medicaid



(b) *Schedule of expenditures of Federal awards.* The auditee must also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements which must include the total Federal awards expended as determined in accordance with [§ 200.502](#). While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple Federal award years, the auditee may list the amount of Federal awards expended for each Federal award year separately. At a minimum, the schedule must:

- (1) List individual Federal programs by Federal agency. For a cluster of programs, provide the cluster name, list individual Federal programs within the cluster of programs, and provide the applicable Federal agency name. For R&D, total Federal awards expended must be shown either by individual Federal award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.
- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included.
- (3) Provide total Federal awards expended for each individual Federal program and the Assistance Listings Number or other identifying number when the Assistance Listings information is not available. For a cluster of programs also provide the total for the cluster.
- (4) Include the total amount provided to subrecipients from each Federal program.
- (5) For loan or loan guarantee programs described in [§ 200.502\(b\)](#), identify in the notes to the schedule the balances outstanding at the end of the audit period. This is in addition to including the total Federal awards expended for loan or loan guarantee programs in the schedule.
- (6) Include notes that describe that significant accounting policies used in preparing the schedule, and note whether or not the auditee elected to use the 10% de minimis cost rate as covered in [§ 200.414](#).



# Why do we prepare the SEFA?



- ▷ Compliance with Federal Requirements
  - Compliance Supplement – summary of compliance requirements for significant grants
- <https://www.whitehouse.gov/omb/office-federal-financial-management/current-compliance-supplement/>
- ▷ Single Audit
  - ▷ Office of State Auditors uses it to perform the single audit

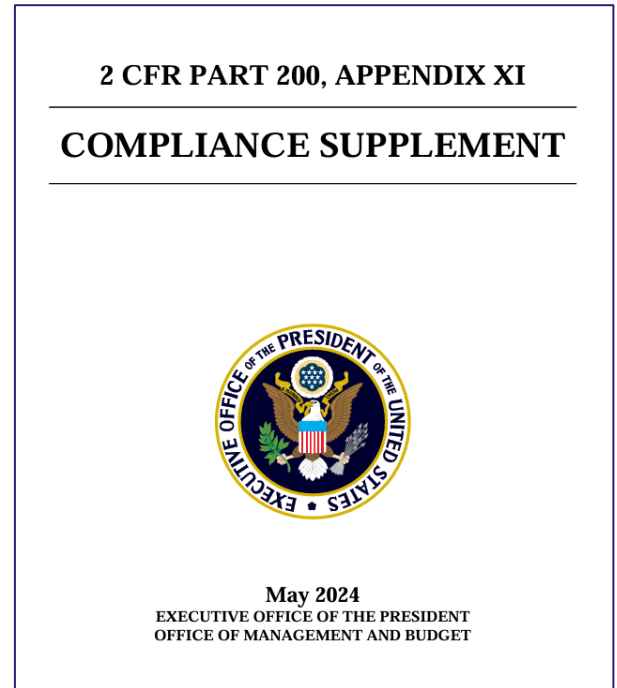
The Single Audit provides assurance to the Federal Government that a non-federal entity has adequate internal controls in place and is generally in compliance with program requirements.



# More on the Compliance Supplement

OSA uses the Compliance Supplement to determine which requirements to test

- ▷ Part 1: Background
- ▷ Parts 2 & 3: Compliance requirements
- ▷ Part 4: Federal Agency Program Requirements
- ▷ Part 5: Clusters of Programs
- ▷ Part 6: Internal Control
- ▷ Part 7: Audit Guidance for Programs not included in the Compliance Supplement
- ▷ Part 8: Appendices (I-IX)
  - Appendix V – List of changes from prior year
  - Appendix VII – Guidance for Covid-19 funding



# workiva wdesk

This is the second year for using Wdesk to prepare the SEFA and Status of Prior Year Findings.

If you have trouble logging in, or need to provide access to someone from your team that does not already have access, please send an email to:

Devin Anthony [devinanthony@utah.gov](mailto:devinanthony@utah.gov) and  
Mark Petersen [mpetersen@utah.gov](mailto:mpetersen@utah.gov)



# Preparing Your Agency SEFA

## Step 1

### SEFA Data Collection

- De Minimis Indirect Cost Rate
- EIN
- UEID's

## Steps 2-4

### Reconciliation Federal Revenues to Expenditures

- Step 2 - Reconciliation
- Step 3 - Enter Federal expenditure data on Agency SEFA tab.
- Step 4 - Enter any Reconciling Items

## Step 5

### Certification

- Date completed
- Contact info for Agency SEFA Reviewer
- Certification of review





# SEFA Summary Tab: Steps 1-5

State of Utah | 99 | FY2024 SEFA by Detail Award

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Table (Normal) | Calibri | 11 | Automatic | Entered In

State Agencies: Revenue Source codes include the 3000 series (received directly from a federal agency) and 2265 and 2278 (received as a subrecip

**FY2024 SEFA by Detail Award**

- 63 / GOVEO / Summary
- 63 / GOVEO / SEFA
- 80 / AG / Summary
- 80 / AG / SEFA
- 120 / TAX / Summary
- 120 / TAX / SEFA
- 150 / DGO / Summary**
- 150 / DGO / SEFA
- 150 - DGO Status o...
- 180 / DPS / Summary
- 180 / DPS / SEFA
- 180 - DPS Status of ...
- 190 / UNG / Summary

	A	B	C	D	E	F	G	H	I	
1	<b>SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE PERIOD ENDING:</b>								<b>06/30/2024</b>	
2										
3	<b>STEP 1: SEFA DATA COLLECTION</b>								<b>STEP 4: RECONCILIATION SUPPORT</b>	
4	150	DGO	Dept of Government Operations						Recon Items - Detail any Differences between Federal Revenues and Expenditures:	
5										
6	Do you charge a De Minimis Indirect Cost Rate of modified total direct costs (MTDC), as allowed in Uniform Guidance §200.414(f) and defined in §200.68?		EIN for awards listed:		87-6000545					
7	No		UEID used for awards listed:		ETTJKDQE9W5					
8										
9										
10										
11										
12										
13										
14										
15	<b>STEP 2: RECONCILIATION OF FEDERAL EXPENDITURES TO FEDERAL REVENUES</b>									
16	State Agencies: Revenue Source codes include the 3000 series (received directly from a federal agency) and 2265 and 2278 (received as a subrecipient from a non-state entity). Component Units must enter their own Federal Revenue in cell E18.									
17										
18	Federal Revenues:		Updated:		0					
19	Step 3 Total Expenditures: (from SEFA, Cell E4)									
20	Expenditures Over <Under> Federal Revenues:									
21	Step 4 Total Explained Differences:									
22	Unexplained Difference (Must be Zero):									
23										
24	<b>STEP 3: CERTIFICATION:</b>									
25	Agency SEFA Reviewer		Date Completed:							
26	Name		Email		Phone					
27										
28	I have reviewed all Agency Checklist/Certification Items listed here									
	<b>Total Explained Differences:</b>								<b>---</b>	

# Step 1: SEFA Data Collection

STEP 1: SEFA DATA COLLECTION			
150	DGO	Dept of Government Operations	
Do you charge a De Minimis Indirect Cost Rate of modified total direct costs (MTDC), as allowed in Uniform Guidance §200.414(f) and defined in §200.68?		EIN for awards listed:	87-6000545
No ▼		<u>UEID used for awards listed:</u>	
		ETTJKDQJE9W5	



# Step 5: Certification

STEP 5: CERTIFICATION:		
<u>Agency SEFA Reviewer</u>		<b>Date Completed:</b>
<i>Name</i>	<i>Email</i>	<i>Phone</i>
I have reviewed all Agency Checklist/Certification items listed <a href="#">here.</a>		Not Yet Reviewed ▼

# Step 5 Checklist

## SEFA by Detail Award



A / Compliance Supplement - Part 4

**A / Checklist/Certification**

F / Federal Revenue Report

▼ F / Aggregate Sheets

F / SEFA Aggregate

F / SEFA Reporting

F / Status of Prior Year Findings

F / EIN & UIED IMPORT

F / Completion Summary

▼ 20 / JUD / Summary

20 / JUD / SEFA

▼ 60 / GOV / Summary

60 / GOV / SEFA

60 - CCJJ Status of Prior Year Fi...

60 - GOPB Status of Prior Year F...

▼ 63 / GOVFO / Summary

This spreadsheet is locked. [Unlock](#) to resume editing.

A1 Summary Tab				
	A	B	C	D
1	<b>Summary Tab</b>			
2		Review/Provide your EIN(s) associated with your awards		
3		Review/Provide your Unique Entity ID(s) associated with your awards.		<a href="https://sam.gov/content/duns-uel">https://sam.gov/content/duns-uel</a>
4		Review position on De Minimis Indirect Cost Rate of modified total direct costs (MTDC)		
5		Ensure reported revenues balance with expenditures and reconciling items.		Reported Revenues = Expenditures + Reconciling Items
6	<b>Expenditures Tab</b>			
7		Change your completed/updated text color to black if it is red.		
8	ALN	Review ALN to ensure the number provided is 5 digits.		<p><b>Red font indicates information carried over from a prior year and not finalized.</b> Black text represents updated or finalized information.</p> <p>The Assistance Listings Number (ALN, previously CFDA) number on your direct award from the federal government or on your subaward received from a non-federal entity (which is also not another state agency). An example of this format is "10.206".</p> <p>If you cannot find the ALN on the grant documentation or get it from the grantor, enter the federal agency two-digit prefix (see attached appendix), (e.g.: "10.000" for the US Dept. of Agriculture).</p>
9	Award Number	Review Award Numbers column for red highlights		<p>Award number (Column J) is a required field. If more than one, please enter "Various". If you do not have one, please enter "None Provided"</p> <p>The Award Number entered CANNOT exceed 50 characters. <b>If the award cell is red, please revise to be less than 50 characters.</b></p>
10	Received as Subaward - Name of Pass Through Entity	If the award was received as a subaward/subcontract from a non-federal, non-state entity, ensure that the Name of the Pass Through Entity is provided.		
11	Amount Passed Through to other Entities	Review Amount Passed through to other entities for red highlights.		<b>Red cells indicate that the passthrough amount was greater than the expended amount entered in Column E, for the ALN.</b> Although there are some instances where this may be appropriate, please ensure to review these cells for accuracy.
12	Add'l Review Required	Provide a brief explanation in column M for changes over 10% from the prior year that required additional review, as indicated in column L. <b>AND/OR</b> Review Compliance Supplement - Part 4 for additional reporting requirements for grants, as indicated in column L.		<p><b>Red cells in column L indicate that additional review or explanation is required for that grant. For any red cells in column L, follow the instructions in that cell.</b></p> <p><i>Examples of descriptions for significant changes from prior year:</i>            e.g. "One-Time Grant Funding", "Program is participant based and had a xx% increase/decrease in participation during the fiscal year"</p>
13		Review the information in the Grant Name, Award Number, and Name of Pass Through Entity to ensure that they do not contain: <ul style="list-style-type: none"> <li>• BII – Business Identifiable Information</li> <li>• PII – Personally Identifiable Information</li> </ul>		<a href="https://www.osec.doc.gov/opog/privacy/pii_bii.html">https://www.osec.doc.gov/opog/privacy/pii_bii.html</a>
14				

# Example of SEFA Tab

STEP 3: SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS													6/30/2024	
For more information on Agency SEFA preparation and review, please see the SEFA checklist/certification requirements listed <a href="#">HERE</a> .														
Agency	5 Digit ALN + Suffix (if applicable)	Grant Name	Award Number	Total Expended for Award	IF RECEIVED AS SUBAWARD - Name Pass Through	Amount Passed Through to Other Entities	Funding Attributes	Prior Year Expenditures	\$ Change from Prior Year	% Change from Prior Year	Additional Requirements from Compliance Supplement Part 4	Add Review Name Here: Add'l requirements from Part 4 have been met	Additional Review Required for Changes > than 10% from PY	Explanation for Changes > than 10% from PY
DGO			TOTAL:											
DGO	21.027	COVID-19 CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	SLFRP9929				COVID	5,088,750	—	—%	REQUIRED - Review Compliance Supplement Part 4 requirements			Less expenses spent on ARPA funded projects as the previous year
DGO	21.027	COVID-19 CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	SLFRP9929				COVID	5,990,020	—	—%	REQUIRED - Review Compliance Supplement Part 4 requirements			Most of the expenses have been for the state center move from the capital to the TSCB building. Those cost reimbursements have decreased now that the move was completed last year.
DGO	80.008	National Historical Publications and Records Grants	HC 102988 20				None	88,305	—	—%				Any change year to year is based on either a fluctuation in the amount of grant funding that is expended by the USHRAB or in changes to USHRAB programming that results in less funding being requested.
SAP	84.032	Federal Family Education Loans Reinsurance - Beginning Guarantee Amount	Various				None	489,194,311	—	—%				Payment on loans
SAP	84.032	Federal Family Education Loans Reinsurance - Guarantees Made	Various				None	69,388,687	—	—%				
SAP	84.032	Federal Family Education Loans Reinsurance - Ending Guarantee Amount	Various				None	—	—	—%				FY2023 was the last year of operations
SAP	84.032	Student Loan Purchase Program, Net	Various				None	6	—	—%				FY2023 was the last year of operations
SAP	84.032	Student Loan Guarantee Program Fees	Various				None	738,846	—	—%				
DGO	89.003	Donation of Federal Surplus Personal Property (Commodity Inventory)	Various				None	4,092	—	—%				

# SEFA Data Entry (green cells)

STEP 3: SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS				6/30/2023				
Agency	NOTE 5 Digit ALN	Grant Name	NOTE Award Number	Total Expended for Award	NOTE IF RECEIVED AS SUBAWARD: Name Pass Through	NOTE Amount Passed Through to Other Entities	Funding Attributes	Prior Year Expenditu
DGO			TOTAL:	—				
DGO	15.817	National Geospatial Program: Building The National Map	G20AC00110				None	
DGO	21.027	CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	None Provided				None	0,8
DGO	21.027	CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	None Provided				COVID	3,6
DGO	89.003	National Historical Publications and Records Grants	RC-102983-20				R&D	9,5
DGO	21.027	CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	None Provided				R&D & COVID	39,639,3

# Add'l Review & Explanations

Additional Requirements from Compliance Supplement Part 4	Add Review Name Here: Add'l requirements from Part 4 have been met	Additional Review Required for Changes > than 10% from PY	Explanation for Changes > than 10% from PY
⚠ REQUIRED: Review Compliance Supplement Part 4 requirements			Less expenses spent on ARPA funded projects as the previous year.
⚠ REQUIRED: Review Compliance Supplement Part 4 requirements			Most of the expenses have been for the data center move from the capital to the TSOB building. Those cost reimbursements have decreased now that the move was completed last year.



# Compliance Supplement – Part 4

State of Utah | 99+ | FY2024 SEFA by Detail Award

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1 **STEP 3: SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

2 For more information on Agency SEFA preparation and review, please see

3

4

5

6

7

8

**A / Compliance Supplement - Part 4**

- A / Checklist/Certification
- F / Federal Revenue Report
- F / Aggregate Sheets
  - F / SEFA Aggregate
  - F / SEFA Reporting
  - F / Status of Prior Year Findings
  - F / EIN & UIED IMPORT
  - F / Completion Summary
- 20 / JUD / Summary

Agency	5 Digit ALN + Suffix (if applicable)	Grant Name	Award N
DGO	21.027	COVID-19 CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	SLFRP392
DGO	21.027	COVID-19 CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	SLFRP392
DGO	89.003	National Historical Publications and Records Grants	RC-10298
SAP	84.032	Federal Family Education Loans Reinsurance - Beginning Guarantee Amount	Various

# FAQs

1. If I receive federal funds from another state agency or component unit, who reports the federal revenues and federal expenditures?
  - ▶ Except for CARES Act funds, the agency awarded the funds reports the revenue and exps.
2. For state agencies: What revenue source code should I use if I receive federal awards as a subrecipient of a non-state, non-Federal entity?
  - ▶ Use either 2265 or 2278; do not use the 4000 series of revenue source codes.
3. How should grants with a COVID-related portion be reported on the Agency SEFA?
  - ▶ The Covid-related portion must be reported separately on its own line.
4. Should grants with the same ALN be combined, even if they have multiple programs?
  - ▶ Group grants by ALN, even if they have multiple programs (except for #3 above).
5. What backup needs to be provided to Finance with our Wdesk SEFA submission?
  - ▶ No other backup is needed for SEFA submission. However, you need to maintain supporting documentation for audit/review purposes.
6. Why do the significant changes in expenditures from prior year need to be explained?
  - ▶ To ensure the completeness and accuracy of the information provided.
  - ▶ To ensure the reason for variances is understood.



# UEID (Unique Entity ID)

The Unique Entity ID is the official identifier for doing business with the U.S. Government (replaced DUNS).

- Entities registering in SAM.gov are assigned a Unique Entity ID as a part of the registration process
- Entity uniqueness and entity core data are validated during the SAMS registration process.
- Uniqueness is based on an entity being a separate legal entity associated with a separate physical address.
- Based on the uniqueness determination, a Unique Entity ID is assigned to that entity.



# Sub-recipient Reporting

- ▶ Sub-recipient versus Contractor
  - ▶ Sub-recipient: Determines eligibility, Makes decisions
  - ▶ Contractor: Provides goods or services, follows the directions of the recipient.
  - ▶ [2 CFR 200.331 Click here for additional information on subrecipient and contractor determinations.](#)
  - ▶ [Click here for AGA Checklist](#)



# Reconciling Federal Revenue and Expenditures

- ▶ Reconciliations need to be explained down to \$0.
- ▶ You need to clearly explain your reconciling differences.
- ▶ You can lump miscellaneous items into one “Misc.” line item for your reconciliation, but you will still need to be able to explain them in case of audit.
- ▶ For assistance, contact Rebekka Wilkinson or Mark Petersen.



# Examples of Reconciling Items

- ▷ Funding received in advance of expenditures
  - Revenue but no expts in the first year
  - Exps but no revenue in the second year
- ▷ Program Income
  - ▷ Gross income earned by the recipient during the funding period as a direct result of a supported activity or earned as a result of the Federal award
  - ▷ *Expenditures should equal total program income + federal revenue*
- ▷ Reimbursement of Prior Year Expenditures in current year
  - However, these should probably have been accrued in the prior year
- ▷ Accrued liabilities or receivables
- ▷ Items reported in the ACFR that are not required to be reported in the SEFA



# Status of PY Findings

SU SEFA by Detail Award

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	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Federal Agency	State Department	Finding #	Initial Year	Prior Year Finding #	Questioned Code	Finding	Subst Status from the drop-down list	Anticipated/Actual Implementation Date	Federal Agency or Pass-through Entity Follow Up	Management Decision Issued by Federal Dept	Reasons for Recurrence	Partial Corrective Action Taken	Corrective Action Planned	Contact Person(s)
1								--"Implemented -- corrective action taken" -- Implemented the majority of the year, with NO questioned costs. *Also complete columns 8 & 9* --"Implemented -- corrective action taken" -- Implemented the majority of the year, with NO questioned costs. *Also complete columns 8 & 9* --"Partially corrected" or "Not corrected" *Also complete columns 8 & 9*	Format "Month xx, 202x"	Describe what, if anything, the federal agency or pass-through entity has done to follow up with the department about the finding.	Has the department received a management decision from the Federal Department? If yes, describe details.	If a new finding has not been issued, and the status is not full implemented, describe the reasons for the finding's recurrence in the current year.	If status is partially corrected, describe the partial corrective actions the department has taken.	If applicable, describe planned corrective actions. If the status is "Reopened in current fiscal year" you may state, "Planned corrective action is described in the current year's Corrective Action Plan in finding 2022-03x."	Update Contact Person(s) as needed
2	GENERAL FINDINGS	Department of Government Operations	2021-001	2020	2020-001	None	Errors in Preparation Process in Financial Reporting								Patricia Nelson, Assistant State Comptroller, State Division of Finance, patricianelson@utah.gov
3	GENERAL FINDINGS	Department of Government Operations	2021-002	2021	n/a	None	Improper Capitalization and Transfer of Assets								Patricia Nelson, Assistant State Comptroller, State Division of Finance, patricianelson@utah.gov
4	GENERAL FINDINGS	Department of Government Operations	2022-001	2022	n/a	None	Incomplete Accounting for USOT Construction and Capital Asset Activity for Financial Reporting								Patricia Nelson (patricianelson@utah.gov), Assistant State Comptroller, State Division of Finance
5	GENERAL FINDINGS	Department of Government Operations	2022-002	2022	n/a	None	Errors in Annual Financial Reporting Preparation Process								Patricia Nelson (patricianelson@utah.gov), Assistant State Comptroller, State Division of Finance
6	GENERAL FINDINGS	Department of Government Operations	2022-003	2022	n/a	None	Control Procedures Failed to								Patricia Nelson (patricianelson@utah.gov), Assistant State Comptroller, State Division of Finance

# SEFA #0-7 (blue) – Finding Info (no data entry required)

State of Utah | 99 | FY2024 SEFA by Detail Award

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**FY2024 SEFA by Detail Award**

- 20 / JUD / Summary
  - 20 / JUD / SEFA
- 60 / GOV / Summary
  - 60 / GOV / SEFA
  - 60 - GOPB Status of Prior Year F...
- 63 / GOVEO / Summary
  - 63 / GOVEO / SEFA
- 80 / AG / Summary
  - 80 / AG / SEFA
- 120 / TAX / Summary
  - 120 / TAX / SEFA
- 150 / DGO / Summary
  - 150 / DGO / SEFA
  - 150 - DGO Status of Prior Year ...
- 180 / DPS / Summary
  - 180 / DPS / SEFA

	A	B	C	D	E	F	G	H
1								
2	0	1	2	3	4	5	6	7
3	Agency #	Federal Agency	State Department	Finding #	Initial Year	Prior Year Finding #	Questioned Costs	Finding:
4	150	GENERAL FINDINGS	Department of Government Operations, Division of Finance	2022-002	2022	2021-001	None	Errors in Annual Financial Reporting Preparation Process
5	150	GENERAL FINDINGS	Department of Government Operations, Division of Finance	2022-027 - Fin	2011 (2022 was initial year for P-card part of finding)	2021-025, 2020-036; 2019-023; 2018-033; 2017-021; 2016-037; 2015-048; 2014-040; 2013-049; 2012-51; 2011-56	Undeterminable	Working Capital Reserves in Excess of Federal Guidelines --Purchasing Card
	150	GENERAL FINDINGS	Department of Government Operations, Division of Human Resources	2022-027 - DHRM	2011 (2022 was initial year for this	2021-025, 2020-036; 2019-023; 2018-033;	Undeterminable	Working Capital Reserves in Excess of Federal Guidelines --Human Resources Core Services



# SEFA #8-11 (red): Status & Fed Follow Up

SU SEFA by Detail Award

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	H	I	J	K	
1	<p>--"Implemented – corrective action taken" - Implemented the majority of the year, with <b>NO</b> questioned costs. **Also complete columns 9 &amp; 15**</p> <p>--"Implemented – corrective action taken" - Implemented the majority of the year, <b>WITH</b> questioned costs. **Also complete columns 9-11 &amp; 15**</p> <p>--"Partially corrected" or "Not corrected". **Also complete columns 9-15**</p>	<p>Format: "Month xx, 202x"</p>	<p>Describe what, if anything, the federal agency or pass-through entity has done to follow up with the department about this finding</p>	<p>Has the department received a management decision from the Federal Department? If yes, provide details.</p>	<p>If a sta ree cu</p>
2	8	9	10	11	
3	Select Status from the drop-down list:	Anticipated/Actual Implementation Date:	Federal Agency or Pass-through Entity Follow Up	Management Decision Issued by Federal Dept. Re	
4					
5	Implemented – corrective action taken				
6	Implemented – corrective action taken. The department has not received a manage...				
7	Partially corrected				
	Not corrected				
	Partially corrected – repeated in current fiscal year				
	Not corrected – repeated in current fiscal year				

# SEFA #12-15 (red): Corrective Action & Contacts

SU SEFA by Detail Award

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1	If a new finding has not been issued, and the status is not fully implemented, describe the reasons for the finding's recurrence in the current year.	If status is partially corrected, describe the partial corrective actions the department has taken.	If applicable, describe planned corrective actions. If the status is "Repeated in current fiscal year" you may state, "Planned corrective action is described in the current year's Corrective Action Plan in finding 2023-0xx."	Update Contact Person(s) as needed
2	12	13	14	15
3	Reasons for Recurrence	Partial Corrective Action Taken	Corrective Action Planned	Contact Person(s)
4				Patricia Nelson, Assistant State Comptroller, State Division of Finance, patriciarnelson@utah.gov
5				Patricia Nelson, Assistant State Comptroller, State Division of Finance, patriciarnelson@utah.gov
				Patricia Nelson (patriciarnelson@utah.gov), Assistant State Comptroller, State Division of Finance

# Key Definitions

- ▶ Subaward: an award provided by a pass-through entity to a subrecipient in order for the subrecipient to carry out part of a Federal award that was received by the pass-through entity. A subaward does not include payments to entities designated as contractors or payments to an individual. One of the more important parts of this definition is the last part which reads that a subaward may be provided or take the form of any legal instrument, even including those legal instruments that the pass-through entity calls a contract.
- ▶ Pass-Through Entity: any non-Federal entity that provides a subaward to as subrecipient. (2 CFR 200)
- ▶ Subrecipient: a non-Federal entity that receives a subaward from a pass-through entity to carry out part of a Federal program, but does not include an individual.
- ▶ Contract: a legal instrument by which a non-Federal entity purchases goods/services. The term contract does not include a legal document, when the substance of the transaction meets the definition of an award or subaward.
  - *A contract goes to a contractor, a subaward goes to a subgrantee.*
- ▶ UEID: The Unique Entity ID is the official identifier for doing business with the U.S. Government.



# DUE DATES:

**State Agencies: Monday, August 12, 2024**

**Component Units: Friday, October 4, 2024**

## Contacts:

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# Questions?





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Thank You