



WISCONSIN ACCOUNTING MANUAL

Department of Administration – State Controller’s Office

Section	10	CONTRACTS, GRANTS, AND FEDERAL DRAWS	Effective Date	10/01/2015
Sub-section	02	Schedule of Expenditures of Federal Awards (SEFA)	Revision Date	05/01/2020
SAM Ref	n/a			

BACKGROUND

Pursuant to 2 CFR 200.510(b), the State must prepare a statewide schedule of expenditures of federal awards (SEFA) to be included in the Single Audit Report. This schedule must list individual federal programs by federal agency, detail monies received as a subrecipient and/or passed through to subrecipients, and provide total federal awards expended for each federal program by catalogue of federal domestic assistance (CFDA) number and by federal program cluster, as applicable.

POLICIES

1. The *Cooperative Agreement on Accounting, Auditing, and Internal Control Activities* between each agency and DOA requires each agency to provide accounting information to the SCO, including accounting information necessary for the preparation of the SEFA.
2. Pursuant to s. 20.001(2)(e), Wis. Stats., federal revenues received from the federal government should be deposited in a program revenue or segregated revenue appropriation designated as a federal appropriation.
3. Agencies are responsible for administering their federal awards within the STAR system by utilizing STAR chartfields to properly manage federal award cost pools, produce status and performance reports in compliance with grant agreements, and abide by the compliance requirements of the *Uniform Guidance*, as applicable.
4. The STAR chartfields used by each agency must allow for the identification and extraction of accurate and complete populations of federal expenditures for each federal program by CFDA number and allow for separate identification of amounts received as a subrecipient and/or passed through to subrecipients.
5. Agencies utilizing the central federal draw process must record **ALL** federal grant expenditures within the Projects Costing (PC) module of STAR. Agencies not utilizing the central federal draw process are strongly encouraged to utilize the PC module in STAR to track federal expenditures.

PROCEDURES

1. Annually, SCO will provide a memo to agency financial managers providing guidance related to the preparation of the agency SEFA submissions to be provided to SCO.
2. The SCO will use the agency submissions to compile the statewide SEFA.