



STATE OF WISCONSIN  
DEPARTMENT OF ADMINISTRATION

Tony Evers, Governor  
Joel Brennan, Secretary  
Brian Pahnke, Division Administrator

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## Memorandum

**To:** State Agency Financial Managers  
**From:** Zachary Picknell, Audit Supervisor *ZP*  
**Date:** August 31, 2021  
**Re:** Schedule of Expenditures of Federal Awards (SEFA) Reporting

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Pursuant to 2 CFR 200.510(b), the State must prepare a statewide schedule of expenditures of federal awards (SEFA). 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.

Similar to prior fiscal years, state agencies will complete their reporting templates and submit them to the State Controller's Office (SCO) for review and compilation into the statewide SEFA report. The statewide SEFA report will be audited by the Legislative Audit Bureau (LAB) and electronically submitted to the Federal Audit Clearinghouse (FAC) by the SCO.

To meet the data standards of the FAC and to maintain consistency in reporting standards across all agencies, the SEFA reporting process will remain similar to last fiscal year. Included in the e-mail accompanying this memorandum are three files: the *Agency SEFA Workbook*, *Agency SEFA Workbook Instructions*, and *Agency SEFA Certification Form*. These resources are also available online within the [Information for State Agencies portion](#) of the DOA website.

Please note that **all agencies, including those agencies that did not expend federal awards during the fiscal year, are required to complete the Agency SEFA Certification Form.** Additionally, agencies that have expended federal awards during the fiscal year are required to complete the *Agency SEFA Workbook* using the instructions and guidance provided within the *Agency SEFA Workbook Instructions*.

The *Agency Certification Form* and the *Agency SEFA Workbook*, if applicable, are due to the SCO by **November 24, 2021.**

Upon completion, the required documentation should be electronically submitted to the SCO, Audit Services Section, at the following e-mail address: [DOAEBFAuditServices@wisconsin.gov](mailto:DOAEBFAuditServices@wisconsin.gov).

Should you have any questions please contact Zachary Picknell at [Zachary.Picknell@wisconsin.gov](mailto:Zachary.Picknell@wisconsin.gov) or 608/266-5411.