



STATE OF WISCONSIN
DEPARTMENT OF ADMINISTRATION

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

Memorandum

To: State Agency Financial Managers
From: Zachary Picknell, Audit Supervisor *ZP*
Date: August 27, 2020
Re: Schedule of Expenditures of Federal Awards (SEFA) Reporting

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 clearinghouse by SCO.

To meet the data standards of the federal clearinghouse and to maintain consistency in reporting standards across all agencies, the SEFA reporting process has been revised. Important changes to the process are highlighted below:

- *Agency SEFA Workbook*: Rather than submitting unique workbooks for each agency, a uniform workbook has been designed with validation features to ease the compilation process and to assist agency staff in reporting federal awards expended.
- *Agency SEFA Workbook Instructions*: An instruction guide to the *Agency SEFA Workbook* has been developed to assist agency staff in completing the workbook for their agency while maintaining consistency in reporting across all agencies.
- *Agency SEFA Certification Form*: The SCO is responsible for making a number of representations to LAB in relation to the compilation and administration of federal awards. Similarly, the SCO is asking agency management to make these same representations for their agencies.
- *Reporting of Amounts Provided to Subrecipients*: In order to provide an accurate representation of the amounts provided to subrecipients for the State as one reporting entity, the *Agency SEFA Workbook* has been setup to bifurcate amounts sub-granted to other state agencies from amounts sub-granted to subrecipients outside of the State's SEFA reporting entity.

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 20, 2020**

Upon completion, the required documentation should be electronically submitted to the SCO, Audit Services Section, at the following e-mail address: DOADEFBAuditServices@wisconsin.gov

Should you have any questions please contact Zachary Picknell at Zachary.Picknell@wisconsin.gov or 608/266-5411.