

STATE BOARD OF ACCOUNTS

Schedule of Expenditures of Federal Awards

2025 Auditors Quad Meetings

1



PAUL D. JOYCE, CPA STATE EXAMINER

Indiana's State Examiner and the agency head for the State Board of Accounts, Paul Joyce coordinates and manages the post-audits and examinations of over 4,000 state and local governmental entities in Indiana.

2

Federal Award Definition

Federal Assistance that a non-federal entity receives directly from a federal agency or from a pass-through entity.

- ***Non-federal entity – An entity that is not the Federal government, for example a County***
- ***Pass-through entity – An entity that receives money from a federal agency and awards that money to another entity (subrecipient) to carry out the objectives of the grant.***

3

Financial Assistance from the State

There are two types of assistance from the State of Indiana.

- ***Federal assistance that is passing through the State***
- ***State Assistance***

4

How to Identify Federal Assistance

If assistance given by the State is federal, the State must provide:

***Federal
Award
Identification***

***Amount of
funds
obligated***

***Assistance
Listing
Number
(CFDA)***

***Federal
Award
Date***

5

How to Identify Federal Assistance

If questions remain about whether the award is federal assistance or state assistance, contact the awarding agency.

- ***The awarding agency should also be contacted with questions about any requirements of the award and how to comply with them.***

6

Why it's important to know the difference

All federal assistance received must be reported on the Schedule of Expenditures of Federal Awards (SEFA)

Used to determine if an audit of the federal assistance is needed.

- ***Required when the threshold for federal assistance is expended in a year.***
 1. ***\$750,000 for audits of calendar year 2024 and before***
 2. ***\$1,000,000 for audits of calendar year 2025 and after***
- ***These audits are referred to as Single Audits.***

7

Reporting of Federal Assistance

In Indiana, federal award information is completed using Gateway when entering the county's Annual Financial Report (AFR).

- ***The federal award information entered on the Gateway AFR will be used to compile the SEFA that will be approved by the County Auditor and will be audited.***

8

Annual Financial Report - Grants

Add Row								
Delete	Local Project Name/Description	Federal Program Title/Project Name	Federal Agency	Pass Through Agency	Assistance Listing (#.#.#.#)	Award Name	Award Number	Grant Type
X	Child Support	Child Support Enforcement	Administration for Children and Families	Indiana Department of Child Services	93.553	Unknown	FY2024	Reimbursing
X	Homeland Security Salary Reimbursement	Emergency Management Performance Grants	Federal Emergency Management Agency	Indiana Department of Homeland Security	97.042	C80596	EMC-2023-EP-00009	Reimbursing
X	County Wide Bridge Inspection and Inventory Program 2022-2025	Highway Planning and Construction	Federal Highway Administration	Indiana Department of Transportation	20.205	DES#2101041	A249-22-L220172	Reimbursing
X	Title IV-E Public Defender	Formula Grants for Foster Care Title IV-E	Department of Health and Human Services	Indiana Department of Child Services	93.658	Title IV-E Foster Care	C20230017	Reimbursing
X	LHD: Preparedness Grant	Public Health Emergency Preparedness (PHEP)	Division of Emergency Preparedness (DEP)	Indiana Department of Health	93.099	Public Health Emergency Preparedness	C74578	Reimbursing
X	LHD: Preparedness Grant	Public Health Emergency Preparedness (PHEP)	Division of Emergency Preparedness	Indiana Department of Health	93.099	Public Health Emergency Preparedness	C84658	Reimbursing

9

SEFA Format

SBCA COUNTY UNIT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2024

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Assistance Listing Number	Pass-Through Entity (or Cluster) Identifying Number	Pass-Through To Subrecipient	Total Federal Awards Expended
Department of Transportation					
Federal Transit Cluster					
Buses and Bus Facilities Formula, Competitive, and Low or No Emission	Indiana Department of Transportation	20.526	A249-21-G200156	\$ 44,000	\$ 44,000
Council on Aging- DART			A249-23-G220151	47,200	47,200
Council on Aging- DART			A249-24-G230123	149,275	149,275
Total -Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs				240,475	240,475
Total -Federal Transit Cluster				240,475	240,475
Highway Safety Cluster					
State and Community Highway Safety	City of Angola	20.600	CHIRP-2024	-	6,236
2024 Comprehensive Highway Injury Reduction Program(CHIRP)				-	6,236
Total -Highway Safety Cluster				-	6,236
Highway Planning and Construction					
County Rd 56 Fed. Supported Road Project	Indiana Department of Transportation	20.205	A249-19-L180154	-	141,981
County Wide Bridge Inspection and Inventory Program 2022-2025			A249-22-L220172	-	7,909
Total -Highway Planning and Construction				-	149,890
Formula Grants for Rural Areas and Tribal Transit Program					
Council on Aging- DART	Indiana Department of Transportation	20.509	A249-23-G220088	72,148	72,148
Council on Aging- DART			A249-24-G230089	197,025	197,025
Total -Formula Grants for Rural Areas and Tribal Transit Program				269,173	269,173
Total -Department of Transportation				509,648	665,774

10

SEFA Reporting

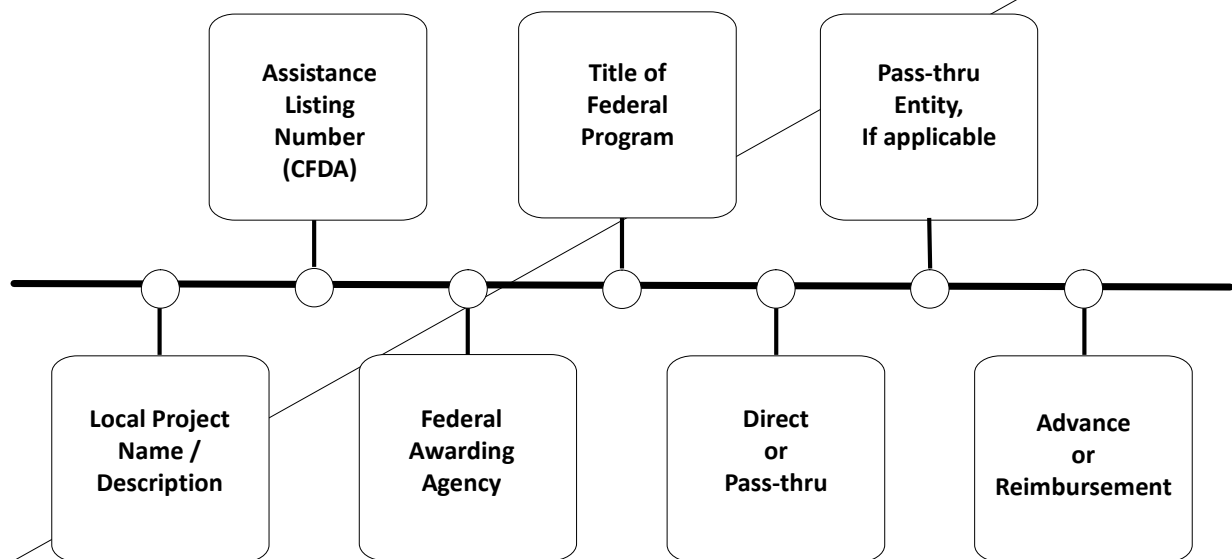
Before entering information into Gateway, be sure to have the necessary documentation.

- ***Grant applications, and/or grant agreements for each program including the received by departments.***

If necessary, the grantor agency may be contacted

11

SEFA Information Reporting



12

Advance vs. Reimbursement

Advance

The grant amount is given to the grantee (county) either at the beginning of the grant or on a schedule of payments to allow the grantee to complete the project.

Reimbursement

The grantee (county) must disburse local funds to pay for project expenses. The grantee then submits a claim with proof of the costs that have been paid, and the grantor agency sends a payment to reimburse the grantee for those costs.

13

SEFA Reporting Grant Funds

Amounts Reported

*Disbursements
Reported for
Advanced
Grants*

*Receipts
Reports for
Reimburseme
nt Grants*

Local Fund Name & Number

- *Maintained in the 8000-fund series*
- *Name should include assistance listing number with brief description*

14

Accounting of Federal Assistance

Post all transactions to the grant fund

- ***If specific local fund is used to pay costs of program/project prior to reimbursement, do an interfund loan to the grant fund, post reimbursements to the grant fund and repay loan when reimbursements have been received.***
- ***If no specific fund is identified in (a) it is possible for a reimbursement grant to be overdrawn for a short period of time pending timely filed reimbursement claims***

15

Subrecipients

Report the amount of federal assistance passed-through to other entities on the SEFA

- ***Keep detailed documentation of the name of the entity and the amount of federal assistance the county gave.***
- ***Subrecipient information will not be entered in Gateway but will be need during the audit.***

16



Additional Information

Federal Assistance could have additional requirements that may need reported:

- ***Non-Cash Assistance***
- ***Amount of Loans Outstanding***
- ***Amount of Insurance in effect***

17

Single Audits

A Single Audit includes both an audit of the financial statements and an audit of the federal awards expended.

- ***The SEFA will be audited for accuracy***
 - ❖ ***This includes program names, Assistance Listing Numbers & Amounts***
- ***Internal controls over the preparation of the SEFA will also be audited. Documentation of these procedures is important.***

18

Internal Controls over Reporting

- ***Generating reports from the financial system and compare the financial reports to information in the grant files. Doing this monthly is a good idea. (Some prepare a spreadsheet of grant information)***
- ***Enter information into Gateway from information obtained from the financial records, grant files, etc. Have a second employee review the grant schedule and trace the information back to the grant file and the funds ledger.***

19

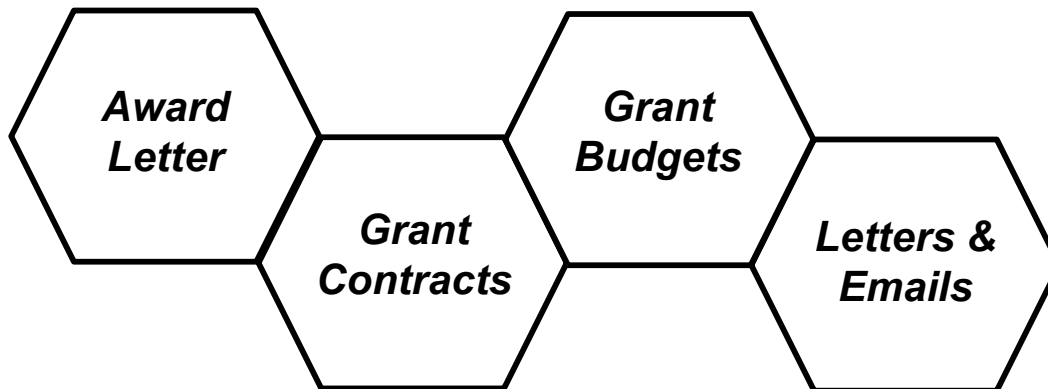
Internal Controls over Reporting

- ***Have procedures to allow the department that applies for the grant review the transactions posted to the funds ledger to reconcile to their records.***
- ***Compare the grant schedule to the prior year's Schedule of Expenditures of Federal Awards (SEFA) to check to see if any grants may have been missed, titles and Assistance Listing numbers are consistent***

20

Documentation

Set up a folder or electronic file to keep all information on the grant:



21

Additional Resources

The screenshot shows the SAM.GOV website interface. The SAM.GOV logo is circled in the top left. Below it, the text reads: "The Official U.S. Government System for:" followed by a list of services including Contracting, Federal Assistance, Entity Information, and Entity Reporting. A search bar at the bottom is labeled "Already know what you want to find?" and contains a dropdown menu with "20.205" selected. An arrow points from the "20.205" dropdown to the text "Search Assistance Listing #".

To the right of the main screenshot, a box labeled "Website" contains the text "May have to scroll down the list" with a downward-pointing arrow. Below this, a smaller screenshot shows a table of assistance listings. The first row is titled "20.205 Highway Planning and Construction" and includes details such as "Is Funded: Yes", "Last Updated Date: Nov 11, 2024", and "Type of Assistance: 2-Salaries and Expenses".

22

Future Audits

Federal & Financial Audits

- ***Conducted together***
- ***One audit team***
- ***One Report***

23

Thank You

***Government Technical Assistance and
Compliance Directors for Counties***



Ricci Hofherr, CPA

Staci Byrns, CFE

(317)232-2512

Counties@sboa.in.gov

24