

FEDERAL GRANTS > General Information > Grant Process > SEFA > Audit of Federal Grants

Slide 2

HS1 hellp Heath, Stephanie, 4/30/2018

HS2 Discuss four topics

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GENERAL INFORMATION

Various Forms of Grants

- > Direct Grants from Federal Agencies
- > Amounts Passed Through the State
- > Program Income
- > Receipt of Donated Property
- Loans, Food Commodities, Interest Subsidies, Insurance, Endowment

GENERAL INFORMATION

Pass-Through Grants

- Federal Government => State Government => Local Government
- > Federal => State => Local => Local

GENERAL INFORMATION

Types of Federal Grants

- > Advance Grant money is received before disbursements are made
- Reimbursement The disbursement is made from local funds then the amount is reimbursed with federal funds

GRANT PROCESS

- > Department Heads request approval from Commissioners to apply
- > Grant applications are signed by the Commissioners and remitted to
- the federal agency or pass-through agency for approval
- ➤ The federal agency or pass-through agency will review the application and either approve (Grant Award Letter) or deny the application
- > The federal agency will approve the grant through a grant award letter.

GRANT PROCESS

- > Grant agreement governs the source of funding and the purpose of the grant
- > The County does not need to establish a grant fund by home rule ordinance
- > All grants should have their own individual fund
- County Auditor assign a fund number

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)

- Generated from the information entered into Gateway
- > The amount of federal funding that is received or disbursed during the year
- > affects the type of engagement that you are required to have performed by sboa.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)

- ➤ Local Project Name/Description
- > Federal Program Title/Project Name
- > Federal Agency
- > Pass-Through Agency
- ➤ CFDA Number (xx.xxx)

SCHEDULE OF EXPENDITURES OF FEDRAL AWARDS (SEFA)

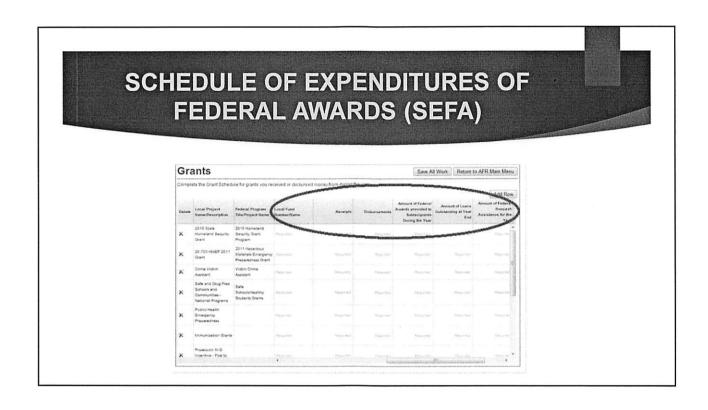
- > Award Name
- > Award Number
- ➤ Grant Type
- > Fund Number/Name
- > Receipts

SCHEDULE OF EXPENDITURES OF FEDRAL AWARDS (SEFA)



SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)

- > Disbursement
- > Federal Awards Provided to Subrecipients
- > Amount of Loans Outstanding at Year End
- > Amount of Federal Noncash Assistance for the Year
- > Amount of Insurance In Effect



- > SEFA
- > Test of Controls
- ➤ Compliance Testing

Grant file should include:

- > Grant Application
- ➢ Grant Award Letters
- ➤ Claim Vouchers & Invoices
- > Requests for Advances
- > Submitted Reports

AUDIT OF FEDERAL GRANTS

- > Activities Allowed or Unallowed
- ➤ Allowable Costs / Cost Principles
- > Cash Management
- ➤ Eligibility
- > Equipment and Real Property Management
- > Matching, Level of Effort, Earmarking

- > Period of Performance
- > Procurement and Suspension and Debarment
- > Program Income
- > Reporting
- > Subrecipient Monitoring
- > Special Tests and Provisions

AUDIT OF FEDERAL GRANTS

SBOA Reporting Requiements:

- > SEFA Fairly presented in relation to FS
- ➤ Test of Controls No opinion expressed. Required to disclose certain deficiencies in internal control.
- Compliance Testing Opinion expressed on compliance with major programs based on audit of compliance requirements.

Budget Requirements:

- ➤ Advance Grants No appropriation if there is an itemized grant budget
- ➤ Reimbursement Grants Disbursement of county funds requires an appropriation. When reimbursement is received it must be appropriated by the council.

AUDIT OF FEDERAL GRANTS

IC 6-1.1-18-7.5 Appropriation of state and federal grant funds

Notwithstanding any other law, the appropriating body of a political subdivision may appropriate any funds received as a grant from the state or the federal government without Using the additional appropriation procedures under Section 5 of this chapter, if the funds are provided or designated by the state or the federal government as a reimbursement of an Expenditure made by the political subdivision."