Schedule of Expenditures of Federal Awards (SEFA)

Presented by

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Introduction

- Compilation and Reporting of your SEFA
- This presentation will provide information and guidance on:
  - Tracking your grants throughout the year
  - Ensuring your grant information is complete and accurate

Topics

- Topic 1: SEFA Basics
  - What is the SEFA and why you should care
- Topic 2: Federal Grant Preparation
  - How to ensure you have accurate documentation for reporting
- Topic 3: Gateway Entry
  - What you need to know about Gateway
- Topic 4: Odds and Ends
  - Tips for reporting amounts not reimbursed
- Topic 5: Form 13

Topic 1: SEFA Basics

- At the end of this topic, you should be able to:
  - Define SEFA
  - Understand why the SEFA is necessary
  - Understand why the SEFA should be accurate and complete

Topic 1: SEFA Basics

- SEFA – Schedule of Expenditures of Federal Awards
  - Derived from the Grants Schedule entered in Gateway
- Why do I enter it into Gateway
  - Federal Single Audit
- Accurate and Complete
  - Saves audit time
  - Avoid findings

Topic 1: Wrap-up

- Defined SEFA
- Explained why it is important

Topic 2: Federal Grant Preparation

- At the end of this topic, you should be able to:
  - Account for your grants throughout the year
  - Prepare to enter the federal grant information into Gateway

Topic 2: Accounting for Federal Grants

- Ways to track your federal grants
  - Excel spreadsheet
  - Reimbursement requests
  - Program directors

INDIANA DEPARTMENT OF EDUCATION
Reimbursement Form for FY 2021 Part B Grants for Special Education
Project Period: July 1, 2020 (OR Application Received Date)- September 30, 2022

Disbursements on the 1st and 15th of each month

| Fiscal Agent Corp #: | 1575 | Fiscal Agency Name | Ripley-Ohio-Dearborn Special Education Cooperative | Corps Included in Reimbursement | 1620, 1600, 6865, 6900, 6080, 6910 |

| Select One (611 or 619): | Part B, Section 611 (CFDA 84.027A) | Dates Included in this Request: | December 1, 2020 - December 31, 2020 |

| Project Number: | 21611- | 48 | -PN01 | Is this the final reimbursement request?: | No |

TO AVOID PROCESSING DELAYS:
Submit form by email to Alisa Payton at specialedpartb@doe.in.gov with "FY 2021 Reimbursement form" in the subject line.
REIMBURSEMENTS WILL NOT BE ACCEPTED UNLESS THE AMOUNTS IN THE FIRST COLUMN MATCH THE LEAS MOST RECENT APPROVED BUDGET

Budget Categories:	Approved totals from original budget or most recent modification	Expenses for this Reimbursement	Total Expenses to Date	Balance	Modification Needed?

Topic 2: Gateway Entry Preparation

Accurate Grant Amounts

- Separate grant funds
  - Each grant year should have its own fund
- Transaction History Report
  - Compare to your records
- Program Directors
  - Compare to their records

Accurate Grant Identification

- Assistance Listing Number (formerly CFDA)
  - Grant agreement or Award letter
  - Grant application
- Program Title
  - Sam.gov
  - Compliance Supplement
- Pass-through or Direct
  - Grant agreement or Award letter
- Pass-through ID Number
  - Grant agreement or Award letter
  - Reimbursement report
 - ACH

Topic 2: Wrap-up

- Account for federal grant money throughout the year
- Gateway preparation of federal grants

Topic 3: Gateway Entry

- At the end of this topic, you should be able to:
    - Understand how to enter your grant information in Gateway
    - Verify your entered information is accurate and complete
    - Ensure you have adequate controls over the information

Topic 3: Gateway

- User Guide
  - Reference for entering grant information
  - https://gateway.ifionline.org/userguides/AFRguide#nav_GettingHelp
- Directors Unit
  - schools.townships@sboa.in.gov
- Technical Problems
  - ibrctech@iupui.edu
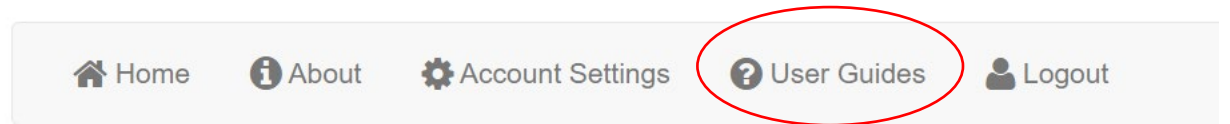
Topic 3: Before You Submit

Double check your work

- Print grant schedule from Annual Report Output

- Compare to your records and documentation

  - Revenue History

  - Reimbursement reports

  - Excel Spreadsheets

  - Grant Identification support

System Functions

Annual Report Outputs	Reports may be viewed as PDFs or Excel spreadsheets.
Review Submission	Review any submission errors or warnings.
Submit Annual Report	This user does not have permission to submit the annual report to SBOA

Detailed Receipts	Detailed Receipts are no longer required to be advertised, however IC 36-6-4-1 advertised contain a statement that this information is available for inspection in
Grant Schedule	Lists the detailed grant information.
Interfund Loan Schedule	This report list the ending balance of all loans between funds at year end.

Topic 3: SEFA Controls

Controls should be over what is in Gateway, not over the supporting documentation

Topic 3: Wrap-up

- Federal grant information entered into Gateway
- References for Gateway help
- Considerations before submitting the grant schedule
- Controls over the grant schedule in Gateway

Topic 4: Odds and Ends

- At the end of this topic, you should be able to:
  - Report Child Nutrition Commodities
  - Report Special Education grant amounts if part of a Cooperative

Topic 4: Commodities

- Where to find Commodity Amounts
  - https://in.cnpus.com/cnp/Login
  - FDP (Food Distribution Program)
  - Summary
  - Entitlement tab
- Calculating Commodity Amounts
  - Do NOT add totals at the top
  - Copy and paste into a separate excel document
  - Sum each column in excel
  - Add columns together
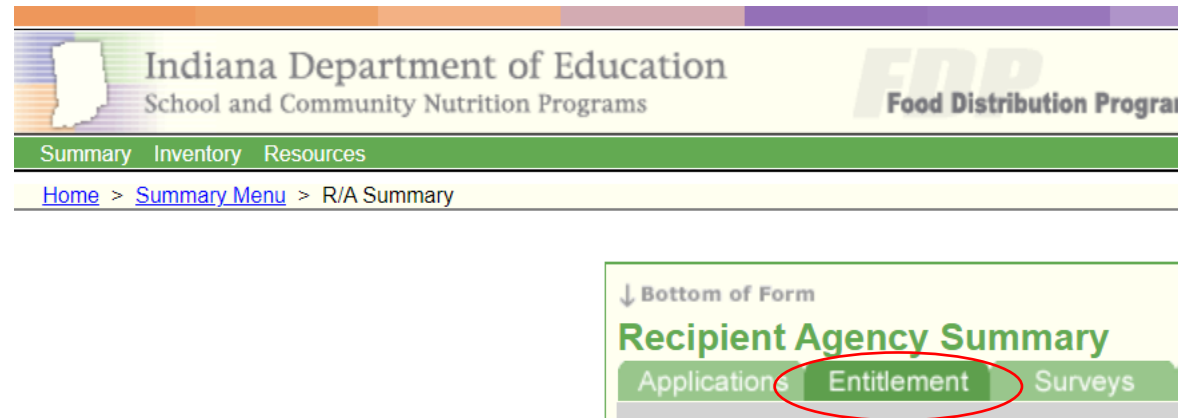
Topic 4: Special Education Cooperative

- Allocation Sheet from LEA
  - Report amount of Reimbursements
  - Do not report Grant Allocation amount
  - Questions – ask the LEA

Topic 4: Wrap-up

- Calculate Commodities
- Report correct Allocation amounts for Special Education Cooperatives

Topic 5: Form 13

- At the end of this topic, you should be able to:
  - Understand the significance of the Form 13

Topic 5: Form 13

The Form 13 is presented before the audit for you to review your financial statements for accuracy and completeness.

This is when you want to compare the SEFA presented to you as abstracted from Gateway to your records.

If there are any changes, make them at this time before signing the Form 13 and discuss with your audit team.

Topic 5: Wrap-up

- Understand the significance of the Form 13 and review the presented SEFA

Summary of Training

- SEFA Basics
- Federal Grant Preparation
- Gateway Entry
- Odds and Ends
- Form 13

Questions