

# CYFR/SEFA & Data Collection Changes



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# Introductions

Lindsey Fish, CPA - Speaker  
- *Senior Manager, Sikich, LLP*



Stacey Corder, MBA - Speaker  
- *Business Manager, Shirland CCSD 134*



Jim Palmer, Moderator  
- *Comptroller, Township High School District 214*



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# Agenda

- SEFA
  - Preparing your SEFA
  - Assistance Listing Number (ALN)
  - Unique Entity ID (UEI)
- GATA & CYFER Reporting
  - GATA Portal Overview
  - Preparing your CYEFR
- Data Collection Form
  - Overview
  - Changes



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# Audience Poll

- How many in the audience currently have a single audit?
  - Anyone new to single audits due to ESSR?
- How many in the audience currently prepare their own SEFA?
- How many are in charge of preparing and upload their GATA report?



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# Schedule of Expenditures of Federal Awards (SEFA)

HARVARD CUSD #50  
44-063-0500-26  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ending June 30, 2022

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project # (List 8 digits or Contract # <sup>3</sup> ) (B)	Receipts/Revenues			Expenditure/Disbursements <sup>4</sup>			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/20-6/30/21 (C)	Year 7/1/21-6/30/22 (D)	Year 7/1/20-6/30/21 (E)	Year 7/1/20-6/30/21 Pass through to Subrecipients (F)	Year 7/1/21-6/30/22 Pass through to Subrecipients				
U.S. Department of Agriculture (Passed through ISBE)											
Commodity Food Program (non-cash commodity)	10.555	21-4299-00	51,129	0	51,129	0			51,129	N/A	
Commodity Food Program (non-cash commodity)	10.555	22-4299-00	0	70,730	0	70,730			70,730	N/A	
National School Lunch Program	10.555	22-4210-00	0	1,036,683	0	1,103,520			1,103,520	N/A	
National School Lunch Program	10.555	21-4210-00	0	338,563	0	338,563			338,563	N/A	
School Breakfast Program	10.553	22-4220-00	0	354,696	0	376,504			376,504	N/A	
School Breakfast Program	10.553	21-4220-00	0	70,560	0	70,560			70,560	N/A	
Summer Food Service Program	10.553	21-4225-00	1,775,951	13,736	1,772,950	13,736			1,786,686	N/A	
Summer Food Service Program	10.559	20-4225-00	478,795	0	478,795	0			478,795	N/A	
<b>Total U.S. Department of Agriculture (Passed through ISBE)</b>			<b>2,305,675</b>	<b>1,884,970</b>	<b>2,302,674</b>	<b>1,973,613</b>					
Department of Defense (Passed through ISBE)											
DOD - Fresh Fruits and Vegetables	10.555	21-4299-00	32,659	0	32,659	0			32,659	N/A	
DOD - Fresh Fruits and Vegetables	10.555	22-4299-00	0	42,335	0	42,335			42,335	N/A	
<b>Total Department of Defense (Passed through ISBE)</b>			<b>32,659</b>	<b>42,335</b>	<b>32,659</b>	<b>42,335</b>					
<b>Total Child Nutrition Cluster</b>			<b>2,338,334</b>	<b>1,927,305</b>	<b>2,335,333</b>	<b>2,015,948</b>					
U.S. Department of Education (Passed Through ISBE)											
Title I - Low Income	84.010A	20-4300-00	202,347	0	192,963	0			192,963	675,753	
Title I - Low Income	84.010A	21-4300-00	86,477	447,831	253,175	281,133			534,308	813,892	
Title I - Low Income	84.010A	22-4300-00	0	265,988	0	265,988			265,988	773,554	
Title I - School Improvement and Accountability	84.010A	20-4331-00	11,867	0	11,867	0			11,867	111,293	
<b>Total 84.010A</b>			<b>300,691</b>	<b>713,819</b>	<b>458,005</b>	<b>547,121</b>					



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# Schedule of Expenditures of Federal Awards (SEFA)

- What does SEFA even stand for?
  - Schedule of Expenditures of Federal Awards
- Why do I have to complete a SEFA?
  - Determine if the District needs a single audit
    - Single audit required if > \$750K expenditures - Many are close to threshold
  - Determine the major program for the single audit
  - Needs to be prepared in order for the auditor to begin the Single Audit
- Doesn't my Auditor do this for me?
  - Preparation of the SEFA is the responsibility of the District
  - Auditor will issue an in-relation to opinion on the SEFA



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# Schedule of Expenditures of Federal Awards (SEFA) - Q&A

- Q: Wait.... my auditor prepares our SEFA for us, what gives?
- A: Yes, in some cases your auditor may assist in the preparation of the SEFA
  - This is considered to be a non-attest service and the auditor will likely need to evaluate management's abilities to review, approve and take responsibility for the information contained within the SEFA
  - If the auditor has concluded that management is unable to prepare these reports without the assistance of the auditor, you will likely be issued a finding in your single audit financial statement findings
- If you have that material weakness - learn to prepare your own SEFA as we continue on the presentation

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# Schedule of Expenditures of Federal Awards (SEFA) - Q&A

- Q: How does the auditor determine which program will require a single audit?
- A: The auditor will use a risk-based approach based upon the following:
  - Type A programs - programs in excess of \$750K
    - Any type A programs that are considered high risk must have a single audit
      - 84.425 Education Stabilization Fund considered high risk by granting agency
  - Type A programs must be audited once every 3 years
  - Auditor must also comply with the percentage of coverage rule
    - For low risk auditees, must audit 20% of federal awards
    - For high risk auditees, must audit 40% of federal awards



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# SEFA Preparation

- How can I track the needed information for the SEFA?
  - One way is to create a spreadsheet and include the following information.
    - Grant name (the one the state uses)
    - Federal agency name
    - ALN number (Formerly CFDA)
    - ISBE Project (grant) number and include the grant year
    - Expenditure/Disbursements by year.
    - Obligations/Encumbrances
    - Total of Expenditures + Obligations
    - Budget
    - Include all Federal awards
  - See example



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# SEFA - FRIS Expenditures

Title III - Immigrant Education Program	00	3/4/2022	8/31/2022	Harvard CUSD 50	3/31/2022	4/13/2022	\$0.00	
					6/30/2022	7/20/2022	\$2,364.00	3320.1
Title III - Lang Inst Prog- Limited Eng LIPLEP (4909)	00	9/1/2021	8/31/2022	Harvard CUSD 50	12/31/2021	1/26/2022	\$18,209.00	
					3/31/2022	4/13/2022	\$22,561.00	
					6/30/2022	7/26/2022	\$38,531.00	3320.1
Title II - Teacher Quality (4932)	00	8/30/2021	8/31/2022	Harvard CUSD 50	10/31/2021	1/20/2022	\$10,109.00	
					12/31/2021	1/26/2022	\$22,466.00	
					3/31/2022	4/13/2022	\$26,475.00	
					6/30/2022	7/20/2022	\$26,475.00	3320.1
Other Federal Programs (4998)	D2	7/1/2021	6/30/2023	Harvard CUSD 50	11/30/2021	1/26/2022	\$0.00	
					12/31/2021	2/15/2022	\$0.00	
					3/31/2022	4/13/2022	\$0.00	
					6/30/2022	8/12/2022	\$142,494.00	3320.1



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# SEFA - Example

Program Name	ISBE Source of Funds #	CFDA #		EXPENDITURES (All FY's) PER FRIS PROJECT SUMMARY REPORTS OR	TOTAL EXPENDITURES REPORTED IN THE PY SEFA	Expenditures to SEFA
Food Donation Program- DOD	2022-4299	10.555		3324	42,335.05	42,335.05
Food Donation Program- Non Cash	2022-4299	10.555	✓	3324	70,730.37	70,730.37
National School Lunch Program	2022-4210	10.555	✓	3320	1,103,520.18	-
National School Lunch Program	2021-4210	10.555	✓	3320	204,162.00	-
National School Lunch Program	2021-4210-BT	10.555	✓	3320	3,063.00	-
National School Lunch Program	2021-4210-SN	10.555	✓	3320	131,338.00	-
Breakfast Program	2022-4220	10.553	✓	3320	376,503.68	-
Breakfast Program	2021-4220	10.553	✓	3320	70,560.00	-
Summer Food Service Program	2021-4225	10.559	✓	3320	1,786,686.00	1,772,950.00
Title I - Low Income	2021-4300	84.010A	✓	3323.1	534,308.00	253,175.00
Title I - Low Income	2022-4300	84.010A	✓	3323	265,988.00	-
Title I - School Improvement & Accountability	2022-4331	84.010A	✓	3323.1	-	-
Title V- Rural Education Initiative	2022-4107	84.358B	✓	3323.1	-	-
Title IVA - Student Support and Academic Enrichment	2021-4400	84.424A	✓	3323.1	11,787.00	4,465.00
Title IVA - Student Support and Academic Enrichment	2022-4400	84.424A	✓	3323	4,430.00	-
Special Education - IDEA - Preschool Flow-Through	2022-4600	84.173A	✓	3323	22,271.00	-
Special Education - IDEA - Flow-Through	2021-4620	84.027A	✓	3323.1	736,338.00	766,240.00
Special Education - IDEA - Flow-Through	2022-4620	84.027A	✓	3323	684,192.00	-
Perkins	2021-4745	84.048	✓	3323.1	42,008.00	32,285.00
Perkins	2022-4745	84.048	✓	3323	32,269.00	-
Title III - Immigrant Education Program	2022-4905	84.365A	✓	3323	2,364.00	-
Title III - Immigrant Education Program	2021-4905	84.365A	✓	3323.1	6,051.00	5,636.00



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# SEFA - Q&A

- Q: My District reports on the cash basis of accounting - how does this change how I prepare the SEFA?
- A: Your SEFA will also be prepared on the cash basis of accounting, based upon the cash-basis expenditures of the District during the fiscal year



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# SEFA - Common Mistakes



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# SEFA - Common Mistakes

- Missing/unknown/incorrect ALN
- Expenditures are incorrect
  - Remember *expenditure* based, not revenue
- Missing Grants
- Preparing the SEFA is a tedious process, however, there are a lot of resources available from ISBE, IASBO and peers



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# SEFA - Assistance Listing Numbers

- Changes from prior years
  - CFDA is now called Assistance Listing Number (ALN)
  - Similar format to CFDA
    - First two digits reflect the federal agency (ie. 84-XXX = Department of Education grant)
    - Final three digits following decimal indicate the federal program funding the project
- Where can I find the ALN number?
  - Utilize all the resources available
  - <https://sam.gov/content/assistance-listings>
  - <https://apps.isbe.net/FrisInquiryNet/Report/CFDA>
- What should I be verifying this data to?
  - FRIS
  - Any documents sent to you by an Organization. Ex U.S. Department of Health and Human Services (Medicaid funds)



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# SEFA - Unique Entity ID (UEI)

- In April 2022 the unique entity identifier used across the federal government changed from the DUNS Number to the Unique Entity ID (Generated by SAM.gov)
  - The Unique ID is a 12-character alphanumeric ID assigned to an entity by SAM.gov
  - DUNS number is now removed from SAM.gov
  - Entity registration, searching, and data entry in SAM.gov now require use of the new Unique ID
- Anyone still having issues with their UEI renewals?
  - Issues with acceptance of date of incorporation documentation
    - Success in updating minutes from first meeting, bank statements, audits, EIN from IRS, etc
    - Suggest reviewing IASBO Peer2Peer

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# UEI - Prequalifying for FY24 Grants

- Prior to applying for fiscal year 2024 state or federal grants, Districts must ensure all GATA requirements are met. Districts must prequalify in the GATA Reportal and ensure the following are completed:
  - Active public SAM.gov profile
  - Approved current fiscal year Internal Control Questionnaire (ICQ) in the GATA Portal
  - Approved current fiscal year Organizational Risk Assessment (ORA) in IWAS
- Unique Entity Identity (UEI) and Federal Employee Identification Number (FEIN) must be verified before ICQ score can be imported into the ORA and grant applications
- Review your SAM ID and account status at SAM.gov
  - Must be renewed annually
  - Begin the renewal process at least 8-weeks prior to expiration

Source: <https://www.isbe.net/Documents/FY24-GATA-Prequals.pdf>



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# Illinois Grant and Transparency Act (GATA)

- The purpose of GATA is to increase accountability and transparency in the use of grant funds while reducing the administrative burden on both state agencies and grantees.
- Great resources on ISBE Website
  - <https://www.isbe.net/gata>
- GATA Reporting - 5 Steps
  - 1-Audit Certification Form
  - 2-Consolidated Year End Financial Report (CYEFR) - As we will cover later on
  - 3-Submission of Audit Report
  - 4-Data Collection Form
  - 5-Management Decision Letter (This is provided by GATA)
- Due date for Steps 2-4 - earlier of nine months after fiscal year end OR 30 days after the audit has been accepted by the Federal Audit Clearinghouse (FAC)



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# Consolidated Year End Financial Report (CYEFR)

- The CYEFR is based upon the District's internal records and should be prepared on the same basis of accounting as the Schedule of Expenditure of Federal Awards (SEFA) or the Financial Statements if the grantee does not receive a Single Audit.
- Key Data Checks
  - Total CYEFR Expenditures should agree to total expenditures reported on the financial statements
  - Total federal expenditures should agree to the total federal expenditures reported on the SEFA (if applicable)
- Requires an in-relation to opinion issued as a separate report or encompassed within the audit report.



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# Preparing the District CYEFR - Summary

- Generally, all grants received directly from an Illinois state agency should be included as a separate section on the CYEFR
  - Some exceptions - see crosswalk document on ISBE website
  - <https://www.isbe.net/Pages/State-and-Federal-Grants.aspx>
- Sometimes, programs are not automatically populated and can be added using the 'Add a Program' button
- Use the 'View' button next to each CSFA number to add expenditures to that section

Source: <https://www.isbe.net/Documents/Guidance-GATA-Audit-Requirements.pdf>

Illinois Grant Accountability and Transparency Act  
Grantee Portal - Audit Consolidated Year-End Financial Report

Grantee Portal / Audit Reviews / Audit / CYEFR

Add a Program Certify & Submit

State Board Of Education (586) : Doesn't reconcile

	CSFA #	Program Name	\$ State	\$ Federal	\$ Other	\$ Total
View	290-00-0003	Edward Byrne Memorial Justice Assistance Grant Program	0	0	0	0
View	494-00-1290	Transit 5339 Bus & Bus Facilities Formula - Non-Urbanized/Rural	0	0	0	0
View	494-80-1291	Transit 5310 Enhanced Mobility of Seniors and Individuals with Disabilities - Non-Urbanized/Rural	0	0	0	0
View	586-18-0407	National School Lunch Program	0	0	0	0
View	586-18-0410	Summer Food Service Program for Children	0	0	0	0
View		Other grant programs and activities		0	0	0
View		All other costs not allocated			0	0
Totals:			0	0	0	0

The audit certification form submitted earlier stated your organization expended between **\$300,000** and **\$500,000** in federal and state awards. This CYEFR totals outside of that range. If there is an error in your audit certification form, please contact your state cognizant agency for assistance.

Please note the following:

- The CYEFR may be pre-populated with programs based on existing awards in the GATA system. These programs cannot be removed. If no spending occurred in a program leave the amounts at zero.
- Any grant expenditures not associated with funding received through the State of Illinois are to be entered in "Other grant programs and activities". The expenditures must be identified as federal (direct or pass-through) or other funding.
- All other expenditures not associated with state or federal dollars are to be entered in "All other costs not allocated".
- The grand total must account for all expenditures for the fiscal year and must tie to the audited financials.

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# Preparing the District CYEFR - Individual Grant Sections

- Update relevant information for each grant
  - Program Limitations
  - Mandatory Match
  - Indirect Cost Rate
- “Local Match” can report expenditures of local funds for purposes of specific grant program, even if mandatory match is not required
- State vs. Federal
  - 3000 FRIS = State
  - 4000 FRIS = Federal

Illinois Grant Accountability and Transparency Act  
Grantee Portal - Audit Consolidated Year-End Financial Report

Grantee Portal / Audit Reviews / Audit / CYEFR / Program

Cancel Delete Save

Agency: State Board Of Education (586)  
Program: Driver Education (586-10-0546)  
Program Limitations:  Yes  No  
Identify Limitations (required if Yes):  
Mandatory Match %:  Yes  No Rate (required if Yes):  
Indirect Cost Rate: 0.00%  
Indirect Cost Rate Base:

Category	State Amount	Federal Amount	Match Amount	Total
Expenditure-Grant Projects during the Audit Period	0.00	0.00	0.00	0.00
Prior year project lapse expends in CY	0.00	0.00	0.00	0.00
<b>Total Direct Expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Indirect Costs	0.00	0.00	0.00	0.00
<b>Total Expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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Source: <https://www.isbe.net/Documents/Guidance-GATA-Audit-Requirements.pdf>



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# Preparing the District CYEFR - Individual Grant Sections

- Grant Projects during current fiscal Year
  - FY23 projects on FY23 CYEFR
  - Include all expenditures from project year 23 that occurred between 7/1/22-6/30/23
- Grant Projects during previous fiscal years
  - Include all expenditures from previous fiscal year grant projects that occurred in current fiscal year (7/1/22-6/30/23)

Source: <https://www.isbe.net/Documents/Guidance-GATA-Audit-Requirements.pdf>

Illinois Grant Accountability and Transparency Act  
Grantee Portal - Audit Consolidated Year-End Financial Report

Grantee Portal / Audit Reviews / Audit / CYEFR / Program

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Agency: State Board Of Education (586)  
Program: Driver Education (586-10-0546)  
Program Limitations:  Yes  No  
Identify Limitations (required if Yes):  
Mandatory Match %:  Yes  No Rate (required if Yes):  
Indirect Cost Rate: 0.00%  
Indirect Cost Rate Base:

Category	State Amount	Federal Amount	Match Amount	Total
Expenditure-Grant Projects during the Audit Period	0.00	0.00	0.00	0.00
Prior year project lapse expends in CY	0.00	0.00	0.00	0.00
<b>Total Direct Expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Indirect Costs	0.00	0.00	0.00	0.00
<b>Total Expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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# Preparing the District CYEFR - Other Grants & Activities / All other Costs

- Other Grant Programs and Activities
  - State column is not applicable - can only add to Federal or Other column
  - Federal Column
    - Include any federal grants that do not have an assigned CSFA number
  - Other Column
    - Include any expenditures from non-federal grants awarded by state agency
- All other Costs not Allocated
  - Includes all other non-grant expenditures - utilized as a 'plug' to agree total expenditures to the Statement of Activities on your audit report
  - If the District does not have government-wide financial statements, use the total expenditures for all funds reported on line 19 of the AFR Account Summary 7-9 Tab
    - Includes disbursements/expenditures for 'on-behalf' amounts

Source: <https://www.isbe.net/Documents/Guidance-GATA-Audit-Requirements.pdf>



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# Consolidated Year End Financial Report (CYEFR)

CSFA Number	Program Name	State	Federal	Other	Total
478-00-0251	Medical Assistance Program	\$ -	\$ 105,118	\$ -	\$ 105,118
586-18-0406	School Breakfast Program	-	447,064	-	447,064
586-18-0407	National School Lunch Program	-	1,442,083	-	1,442,083
586-18-0410	Summer Food Service Program	-	13,736	-	13,736
586-18-0428	Title III Immigrant Education Programs - Lang Inst Prog - Limited Eng LIPLEP	-	59,205	-	59,205
586-18-0868	Early Childhood Block Grant	638,507	-	-	638,507
586-18-1015	Agricultural Education	1,224	-	-	1,224
586-44-2467	Federal Programs - Early Childhood Governor's Emergency Education Relief Fund	-	22,518	-	22,518
586-57-0420	Fed - Sp. Ed. - Pre-School Flow Through	-	22,271	-	22,271
586-62-0414	Title I - Low Income	-	547,121	-	547,121
586-62-0430	Title II - Teacher Quality - Improving Teacher Quality State Grants	-	35,366	-	35,366
586-62-1588	Enrichment	-	11,752	-	11,752
586-64-0417	Fed - Sp. Ed - IDEA - Room and Board	-	654,290	-	654,290
586-69-0418	CTE - Perkins Secondary (Federal)	-	41,992	-	41,992
586-73-1082	Title I - School Improvement and Accountability	-	-	-	-
	Other grant programs and activities	-	1,731,509	-	1,731,509
	All other costs not allocated	555,915	-	41,303,004	41,858,919
<b>TOTAL</b>		<b>\$ 1,195,646</b>	<b>\$ 5,134,025</b>	<b>\$ 41,303,004</b>	<b>\$ 47,632,675</b>

## FUNCTIONS AND PROGRAMS

### PRIMARY GOVERNMENT

#### Governmental Activities

##### Instruction

	Expenses	Charges for Services	Program Revenues Operating Grants and Contributions	Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position Primary Governmental Activities
Regular programs	\$ 13,111,368	\$ 120,121	\$ 9,707,848	\$ -	\$ (3,283,399)
Pre-K programs	577,821	-	148,247	-	(429,574)
Special programs	5,471,073	-	2,885,190	-	(2,585,883)
Other instructional programs	7,146,256	-	1,822,420	-	(5,323,836)
Support services					
Pupils	3,762,579	-	903,517	-	(2,859,062)
Instructional staff	2,100,593	-	356,644	-	(1,743,949)
General administration	1,804,073	-	358,848	-	(1,445,225)
School administration	2,087,575	-	561,157	-	(1,526,418)
Business	8,764,757	-	-	-	(8,764,757)
Central	1,627,311	-	56,310	-	(1,571,001)
Other	1,542	-	-	-	(1,542)
Community services	222,201	-	-	-	(222,201)
Payments to other governments	343,488	-	-	-	(343,488)
Interest and fees	612,038	-	-	-	(612,038)

#### Total governmental activities

### TOTAL PRIMARY GOVERNMENT

Total governmental activities	47,632,675	120,121	16,800,181	-	(30,712,373)
<b>TOTAL PRIMARY GOVERNMENT</b>	<b>\$ 47,632,675</b>	<b>\$ 120,121</b>	<b>\$ 16,800,181</b>	<b>\$ -</b>	<b>(30,712,373)</b>



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# Consolidated Year End Financial Report (CYEFR)

CSFA Number	Program Name	State	Federal	Other	Total
478-00-0251	Medical Assistance Program	\$ -	\$ 105,118	\$ -	\$ 105,118
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586-18-0407	National School Lunch Program	-	1,442,083	-	1,442,083
586-18-0410	Summer Food Service Program	-	13,736	-	13,736
586-18-0428	Title III Immigrant Education Programs - Lang Inst Prog - Limited Eng LIIPLEP	-	59,205	-	59,205
586-18-0868	Early Childhood Block Grant	638,507	-	-	638,507
586-18-1015	Agricultural Education	1,224	-	-	1,224
586-44-2467	Federal Programs - Early Childhood Governor's Emergency Education Relief Fund	-	22,518	-	22,518
586-57-0420	Fed. - Sp. Ed. - Pre-School Flow Through	-	22,271	-	22,271
586-62-0414	Title I - Low Income	-	547,121	-	547,121
586-62-0430	Title II - Teacher Quality - Improving Teacher Quality State Grants	-	35,366	-	35,366
586-62-1588	Enrichment	-	11,752	-	11,752
586-64-0417	Fed - Sp. Ed - IDEA - Room and Board	-	654,290	-	654,290
586-69-0418	CTE - Perkins Secondary (Federal)	-	41,992	-	41,992
586-73-1082	Title I - School Improvement and Accountability	-	-	-	-
	Other grant programs and activities	-	1,731,509	-	1,731,509
	All other costs not allocated	555,915	-	41,303,004	41,858,919
<b>TOTAL</b>		<b>\$ 1,195,646</b>	<b>\$ 5,134,025</b>	<b>\$ 41,303,004</b>	<b>\$ 47,632,675</b>

Total Federal Expenditures for 7/1/21-6/30/22

\$5,134,025



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# CYEFR - Upload to GATA

- Step 3 - Upload File Requirements
  - Financial Statements
  - Independent Auditor's Report
  - CYEFR and In-Relation To Opinion
    - Can be included within Financial Statements or issued as a separate report
  - Audit Firm Peer Review Letter
    - Audit firm receives once every 3 years
  - Summary Schedule of Audit Findings
    - Would either be included within your single audit report or GATA report
  - Corrective Action Plan
  - Management letters and any other communications from auditor

Source: <https://www.isbe.net/Documents/Guidance-GATA-Audit-Requirements.pdf>



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# Data Collection Form

- Last Step in Single Audit Process: Preparing and submitting Data Collection Form to the Federal Audit Clearinghouse
  - ◆ Due within earlier of 30-days after issuance of audit report or nine months after end of FYE
  
- Required Documents to Upload
  - ◆ Financial Statements
  - ◆ Opinion on Financial Statements
  - ◆ SEFA
  - ◆ Opinion on SEFA
  - ◆ Uniform Guidance/Government Auditing Standards Report on Internal Control & Compliance
  - ◆ Schedule of Findings and Questioned Costs
  - ◆ Summary Schedule of Prior year Auditing Findings
  - ◆ Corrective Action Plan
  
- Essentially, uploading your audit report and single audit report
  - ◆ All items should be encompassed in these two reports



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**Data Collection Form for Reporting on  
AUDITS OF STATES, LOCAL GOVERNMENTS, INDIAN TRIBES,  
INSTITUTIONS OF HIGHER EDUCATION, AND NONPROFIT ORGANIZATIONS  
for Fiscal Period Ending Dates in 2022**

**PART I: GENERAL INFORMATION**

REPORT ID:

VERSION:

**1. Fiscal Period**

a. Start Date

(MM/DD/YYYY)

b. End Date

(MM/DD/YYYY)

**2. Type of Uniform Guidance Audit**

- Single audit  
 Program-specific audit  
 Alternative Compliance Examination Engagement

**3. Audit Period Covered**

- Annual  
 Biennial  
 Other: Number of Months

**4. Auditee Identification Numbers**

a. Auditee Employer Identification Number (EIN)

d. Auditee Data Universal Numbering System (DUNS) Number

b. Are multiple EINs covered in this report?

 Yes  No

e. Are multiple DUNS numbers covered in this report?

 Yes  No

c. If Part I, Item 4b is Yes, complete the attached Auditee EIN Continuation Sheet

f. If Part I, Item 4e is Yes, complete the attached Auditee DUNS Continuation Sheet

g. Auditee Unique Entity Identification Number (UEI)

h. Are multiple UEs covered in this report?

 Yes  No

i. If Part I, Item 4h is Yes, complete the attached Auditee UEI Continuation Sheet

**6. Primary Auditor Information**

a. Audit Firm/Organization Name

b. Audit Firm/Organization EIN

c. Audit Firm/Organization Address

Number and Street

City State Zip Code

d. Auditor Contact

Name

Title

e. Auditor Contact Telephone

f. Auditor Contact E-mail

g. Was a secondary auditor used?

 Yes  No

h. If Part I, Item 6g is Yes, complete the attached Secondary Auditors' Contact Information Sheet

**5. Auditee Information**

a. Auditee Name

b. Auditee Address

Number and Street

City State Zip Code

c. Auditee Contact

Name

Title

d. Auditee Contact Telephone

e. Auditee Contact E-mail

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**PART II: FEDERAL AWARDS**

**PART III: INFORMATION FROM THE SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**1. Federal Awards Expended During Fiscal Period**

**1. Major Program Information and Audit Findings**

Schedule of Expenditures of Federal Awards

Row Number (auto-generated)	a		b	c	d	e	f	g	h	i		j		k		l		m		n		o		Major Program				
	CFDA #									Federal Awarding Agency Profile #	Amount Expended	Cluster Name	Federal Program Title (auto-generated)	Cluster Title (auto-generated)	Loan/Loan Guarantee (Loan)	If Loan, the End of the Audit Period Occurring Loan Balance	Direct Award (Direct)	Federal Award Source		Passed Through		If Passed Through, provide Amount Passed Through	Major Program (M/P)		Type of Audit Report	Number of Audit Findings		
	CFDA Extension	CFDA Three-Digit Extension																From Direct, but Name of Non-through Entity	From Direct, but Identifying Number Assigned by the Non-through Entity, if assigned	Federal Award Passed Through to Subrecipients	Major Program (M/P)		IFM/P, Type of Audit Report					
			(\$)		(\$)	(\$)	Y/N	(\$)	Y/N			Y/N	(\$)	Y/N														
Total Federal Awards Expended =																												

1. See Appendix I of instructions for valid Federal awarding agency two-digit prefixes.  
 2. Three-digit CFDA extensions listed in the Catalog of Federal Domestic Assistance (CFDA - beta.sam.gov). If the extension is unknown, see instructions.  
 3. Used to collect other data or information to identify the award which is not a CFDA number (e.g., program year, contract number). This item is optional if Part II, Item 1(b) has a valid CFDA extension.  
 4. The system will provide total Federal awards expended for each Federal program by summing the individual CFDA lines which have the same CFDA number.  
 5. The system will provide total Federal awards expended for each cluster of programs by summing the individual CFDA lines which have the same Cluster Name.  
 6. Used to collect the loan or loan guarantee (loan) balances outstanding at the end of the audit period for loan programs as identified in Part II, Item 1(i) (2 CFR 200.530(b)(5)). Enter "N/A" for loans made to students of an institution of higher education (IHE) where the IHE does not make the loans (2 CFR 200.502)(c).  
 7. If no identifying number was assigned, enter "N/A".  
 8. If Major Program is marked "Y", enter only one letter (U = Unmodified opinion, Q = Qualified opinion, A = Adverse opinion, D = Disclaimer of opinion) corresponding to the type of audit report. If Major Program is marked "N", leave item blank.



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**PART II: FEDERAL AWARDS - Continued**

**2. Notes to the Schedule of Expenditures of Federal Awards (SEFA)**

Note 1: Describe the significant accounting policies used in preparing the SEFA. (2 CFR 200.510(b)(6))

[Empty text box for Note 1]

4,000 characters

Note 2: Did the auditee use the de minimis cost rate? (2 CFR 200.414(f))

Yes  
No  
Both

Please explain.

[Empty text box for Note 2 explanation]

4,000 characters

**Additional Notes**

All additional notes included in the reporting package must be entered in this section and will be automatically numbered sequentially by the IDCS system as they are entered.

Note 3:

[Empty text box for Note 3]

75 characters

[Empty text box for Note 3]

4,000 characters

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FORM SF-SAC Report ID: Version:

**PART III: INFORMATION FROM THE SCHEDULE OF FINDINGS AND QUESTIONED COSTS - Continued**

**2. Financial Statements**

a. What were the results of the auditor's determination of whether the financial statements of the auditee were prepared in accordance with generally accepted accounting principles (GAAP)?

Select any combination of the following five options:

Unmodified opinion

Qualified opinion

Adverse opinion

Disclaimer of opinion

Financial statements were not prepared in accordance with GAAP but were prepared in accordance with a special purpose framework

If the financial statements of the auditee were prepared in accordance with GAAP, proceed to question b.

i. What was the special purpose framework used? (Select only one)

Cash basis

Tax basis

Regulatory basis

Contractual basis

Other basis

ii. Was the special purpose framework used as a basis of accounting required by state law?  Yes  No

iii. What was the auditor's opinion on the special purpose framework? (Select any combination)

Unmodified opinion

Qualified opinion

Adverse opinion

Disclaimer of opinion

b. Is a "going concern" emphasis-of-matter paragraph included in the auditor's report?  Yes  No

c. Is a significant deficiency in internal control disclosed?  Yes  No

d. Is a material weakness in internal control disclosed?  Yes  No

e. Is a material noncompliance disclosed?  Yes  No

**3. Federal Programs**

a. Does the auditor's report include a statement that the auditee's financial statements include departments, agencies, or other organizational units expending Federal awards which are not included in this audit? (ACPA Audit Guide)  Yes  No

b. What is the dollar threshold used to distinguish Type A and Type B programs? (2 CFR 200.518(b)(1))

c. Did the auditee qualify as a low-risk auditee? (2 CFR 200.520)  Yes  No

d. Indicate which Federal Agency(ies) have prior audit findings shown in the Summary Schedule of Prior Audit Findings related to direct funding. List the appropriate Federal agency prefix(es), or enter "None".



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FORM SF-SAC Report ID: Version:

**PART III: INFORMATION FROM THE SCHEDULE OF FINDINGS AND QUESTIONED COSTS - Continued**

**2. Financial Statements**

a. What were the results of the auditor's determination of whether the financial statements of the auditee were prepared in accordance with generally accepted accounting principles (GAAP)?

Select any combination of the following five options:

Unmodified opinion

Qualified opinion

Adverse opinion

Disclaimer of opinion

Financial statements were not prepared in accordance with GAAP but were prepared in accordance with a special purpose framework

If the financial statements of the auditee were prepared in accordance with GAAP, proceed to question b.

i. What was the special purpose framework used? (Select only one)

Cash basis

Tax basis

Regulatory basis

Contractual basis

Other basis

ii. Was the special purpose framework used as a basis of accounting required by state law?  Yes  No

iii. What was the auditor's opinion on the special purpose framework? (Select any combination)

Unmodified opinion

Qualified opinion

Adverse opinion

Disclaimer of opinion

b. Is a "going concern" emphasis-of-matter paragraph included in the auditor's report?  Yes  No

c. Is a significant deficiency in internal control disclosed?  Yes  No

d. Is a material weakness in internal control disclosed?  Yes  No

e. Is a material noncompliance disclosed?  Yes  No

**3. Federal Programs**

a. Does the auditor's report include a statement that the auditee's financial statements include departments, agencies, or other organizational units expending Federal awards which are not included in this audit? (ACPA Audit Guide)  Yes  No

b. What is the dollar threshold used to distinguish Type A and Type B programs? (2 CFR 200.518(b)(1))

c. Did the auditee qualify as a low-risk auditee? (2 CFR 200.520)  Yes  No

d. Indicate which Federal Agency(ies) have prior audit findings shown in the Summary Schedule of Prior Audit Findings related to direct funding. List the appropriate Federal agency prefix(es), or enter "None".



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**PART III: INFORMATION FROM THE SCHEDULE OF FINDINGS AND QUESTIONED COSTS - Continued**

**4. Federal Award Audit Findings**

**Schedule of Findings and Questioned Costs**

Row Number from Part II, Item 1	a	b	c	d	e	f	g	h	i	j	k	l	m	n
	CFDA Number <sup>1</sup>	Additional Award Identification	Federal Program Name	Amount Expended	Audit Finding Reference Number	Type(s) of Compliance Requirement(s) <sup>2</sup>	Type of Audit Finding <sup>3</sup>					Questioned Costs	Repeat Audit Finding	
							Compliance Audit Findings		Internal Control Audit Findings		Other Audit Findings		Repeat Audit Finding from Prior Year	If Repeat Finding, provide Prior Year Audit Finding Reference Number(s)
							Modified Opinion	Other Matters	Material Weakness	Significant Deficiency				
XXLXXX	(S)	YYYY-###	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	YYYY-###, YYYY-###, etc.		

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1. A CFDA Number consists of the Federal agency two-digit prefix and CFDA three-digit extension (from Part II, Items 1(a) and 1(b)) separated by a period.  
 2. Enter the letter for each type of compliance requirement that applies to the audit findings (i.e., noncompliance, significant deficiency, material weakness, questioned costs, fraud, and other items reported under 2 CFR 200.516(a)) reported for each Federal program. Only enter the type(s) of compliance requirement(s) the auditor was testing which generated the audit finding.

- |                                    |   |                                 |
|------------------------------------|---|---------------------------------|
| A. Activities allowed or unallowed | F. Equipment and real property management                   | K. Reserved                     |
| B. Allowable costs/cost principles | G. Matching, level of effort, earmarking                    | L. Reporting                    |
| C. Cash management                 | H. Period of performance (or availability) of Federal funds | M. Subrecipient monitoring      |
| D. Reserved                        | I. Procurement and suspension and debarment                 | N. Special tests and provisions |
| E. Eligibility                     | J. Program income   | P. Other                        |

3. There are 9 valid combinations of "Compliance Audit Findings", "Internal Control Audit Findings", and "Other Audit Findings" for each Federal program with audit findings. (See chart in instructions after Part II, Item 4(k))



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PART III: INFORMATION FROM THE SCHEDULE OF FINDINGS AND QUESTIONED COSTS - Continued

5. Text of the Audit Findings

a. Audit Finding Reference Number	b. Audit Finding Text
YYY-000	<div style="text-align: right;">30,000 character.</div>
YYY-000	<div style="text-align: right;">30,000 character.</div>
YYY-000	<div style="text-align: right;">30,000 character.</div>
YYY-000	<div style="text-align: right;">30,000 character.</div>
YYY-000	<div style="text-align: right;">30,000 character.</div>

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**PART IV: CORRECTIVE ACTION PLAN**

1. Audit Finding Reference Number

2. Text of the Corrective Action Plan

YYYY-###

10,000 characters

YYYY-###

10,000 characters

YYYY-###

10,000 characters

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**Part V: CERTIFICATIONS**

1. Auditee Certification Statement	2. Auditor Statement
I certify that, to the best of my knowledge and belief, the auditee has:	I acknowledge that:
<input type="checkbox"/> ensured that the Form SF-SAC data and reporting package do not include protected personally identifiable information (Protected PII) <sup>1</sup> , or if they do, the Federal Audit Clearinghouse (FAC) is authorized to publicly post all information contained in the Form SF-SAC data and the reporting package;	<input type="checkbox"/> the data elements and information included in this Form SF-SAC are limited to those prescribed by the Office of Management and Budget;
<input type="checkbox"/> ensured that the Form SF-SAC data and reporting package do not include business identifiable information (BII) <sup>2</sup> , or if they do, the FAC is authorized to publicly post all information contained in the Form SF-SAC data and the reporting package;	<input type="checkbox"/> the information in Part II of this Form SF-SAC is the responsibility of the auditee and is based on information included in the reporting package required by the Uniform Guidance;
<input type="checkbox"/> complied with the requirements of 2 CFR Part 200 Subpart F specific to the auditee;	<input type="checkbox"/> the information included in Part III of this Form SF-SAC, except for Part III, Item 3(d), and Items 4(a)-(d) (when there are audit findings), was transferred by the auditor from the auditor's report(s) for the period described in Part I, Items 1 and 3, and is not a substitute for such reports;
<input type="checkbox"/> prepared the data in this Form SF-SAC in accordance with 2 CFR Part 200 Subpart F and the accompanying instructions to this Form SF-SAC;	<input type="checkbox"/> the auditor has not performed any auditing procedures since the date of the auditor's report(s) or any additional auditing procedures in connection with the completion of this Form SF-SAC; and
<input type="checkbox"/> included all information required to be reported in this Form SF-SAC in its entirety and such information is accurate and complete;	<input type="checkbox"/> a copy of the reporting package required by the Uniform Guidance, which includes the complete auditor's report(s), may be made available by the Federal Audit Clearinghouse (FAC) on the FAC website or from the auditee at the address listed in Part I of this Form SF-SAC.
<input type="checkbox"/> engaged an auditor to perform an audit in accordance with 2 CFR Part 200 Subpart F for the period described in Part I, Items 1 and 3;	
<input type="checkbox"/> ensured the auditor has completed such audit and issued the signed audit report required by 2 CFR 200.515 which states that the audit was conducted in accordance with the audit requirements of the Uniform Guidance; and	
<input type="checkbox"/> authorized the FAC to make the Form SF-SAC data and reporting package publicly available on a website.	
Auditee Certification Date <input type="text"/> (MM/DD/YYYY)	Auditor Signature Date
Name of certifying official <input type="text"/>	<input type="text"/> (MM/DD/YYYY)
Title of certifying official <input type="text"/>	
<p><small>1. 2 CFR 200.79 and 2 CFR 200.82. 2. BII consists of information defined in the Freedom of Information Act (FOIA) as "trade secrets and commercial or financial information obtained from a person (that is) privileged or confidential." (5 U.S.C.552(b)(4)). This information is exempt from automatic release under the (b)(4) FOIA exemption. "Commercial" is not confined to records that reveal "basic commercial operations" but includes any records or information in which the submitter has a commercial interest, and can include information submitted by a nonprofit entity.</small></p>	



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# Data Collection Form

- The auditor will generally prepare and upload the required documents to the Federal Audit Clearinghouse
- Both Auditor and Auditee will need to sign and certify the uploaded forms
- Requires some coordination to ensure everything is uploaded



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# Data Collection Form - What's New

## → UEI

- ◆ 12 digit alphanumeric value assigned to entities upon registration on SAM.gov

## → Corrective Action Plan

- ◆ “Responsible Person” section - do not want specific individuals name included in the CAP or it may get returned from being accepted



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# Questions and Answers

*We thank you for your time!*



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# Presenters:

## MODERATOR INFO:

Jim Palmer, Comptroller; Township High School District 214  
(847)718-7618; james.palmer@d214.org

## PANELISTS INFO:

Lindsey Fish, CPA, Senior Manager; Sikich, LLP  
(815) 994-0237; lindsey.fish@sikich.com

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