

To: Riverside County Personnel Responsible for Accounting and Administration of Federal Awards

From: Marla L. Pendleton, CPA, Principal Accountant *Marla L. Pendleton, CPA*

Date: June 30, 2017

Subject: Procedure Related to Federal Awards and Fiscal Year 2016-17 Single Audit Requirements

For each federal award exceeding \$750,000 in expenditures during the fiscal year, the county department receiving the award is required to participate in the annual Single Audit performed by the County's external auditor, certify program revenue and expenditures for the fiscal year, and complete the external auditor *Grant Information Request Form* annually for each award. Any component unit of the County of Riverside, engaging auditors to perform a separate audit in accordance with the Federal Office of Management and Budget (OMB) Uniform Guidance is exempt from this policy. OMB Rules and Regulations Title 2, *Code of Federal Regulations*, Part 200 (2 CFR Part 200), *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, Subpart F, provides guidance for determining costs that may be recovered for Federal award expenditures.

Grant Information Request Form

For each federal award expending \$750,000 or more during the fiscal year, complete a separate *Grant Information Request Form* and email the completed form(s) to ACOSpecializedAccounting@RIVCO.ORG by **July 31, 2017**. This information will be forwarded to Brown Armstrong for use in performing the annual Single Audit.

Schedule of Expenditures of Federal Awards (SEFA)

Based on fiscal year-end expenditures incurred by your department or passing through to subrecipients for Federal awards, please complete the SEFA Excel spreadsheet without modifying or referencing other documents. The spreadsheet will be the source document used to consolidate countywide data for reporting purposes and it includes two data collection tabs. The first spreadsheet tab, *SEFA Data*, is to be completed by all departments for all Federal expenditures. The second spreadsheet tab, *CALOES Programs*, is to be completed by departments receiving California Office of Emergency Services (CalOES) and/or Board of State and Community Corrections grants program revenue. Following are instructions by column for completing each spreadsheet tab.

SEFA Excel spreadsheet, SEFA Data tab:

- a. Enter the Catalog of Federal Domestic Assistance (CFDA) Number for each award.
- b. Enter title provided in grant document, if different than Official CFDA Program Title.
- c. Official Federal (CFDA) Program Title - Automatically populates based on Column A, CFDA number.
- d. Federal Awarding Agency - Automatically populates based on Column A, CFDA number.
- e. Cluster - Automatically populates based on Column A, CFDA number.

- f. Pass-Through Entity Grantor – if any pass-through grantor exists, enter name of entity
- g. Pass-Through Entity Identification Number – Identification number associated with grantor identified in column f.
- h. Amount of Pass-Through to Subrecipients – enter amount of grant award passing to subrecipients.
- i. 100% Expended per General Ledger – Program expenditures reflected in General Ledger at fiscal year-end.
- j. Total Federal Award Expended (SEFA) – amount of Federal award expended and to be reported in the SEFA.
- k. State/County Matching – any county matching funds expended in fiscal year based on program requirements.
- l. Difference - Automatically calculates based on Columns I through K.
- m. Explanation – briefly explain any differences between Column I and J (timing, matching, etc.)
- n. (n-p): Provide one accounting string where majority of revenue is recognized.
- q. Amount – total program revenue recognized in fiscal year.
- r. Difference between Federal Expenditures and Revenue – Automatically calculates.
- s. Explanation – provide explanation for difference between expenditures and revenue recognized in fiscal year. Reference accrual journal entry if posted at year-end. May provide additional accounting string information if revenue recognized in multiple strings.
- t. (t-x): Supplemental Programs Schedule for Office on Aging – For use by Office on Aging only for supplemental expenditure data broken out by Federal, State and County.

SEFA Excel spreadsheet, CalOES Programs tab:

- a. Grant No. – Enter grant number assigned by CalOES as indicated on the grant award.
- b. Pass-Through Grantor Number – Enter the identification number of the entity granting the award.
- c. Description – Enter name of program
- d. (d-g) Expenditures – Total allowable program costs expended for the fiscal year and subtotaled into three categories; personnel services, operating expenses and equipment. The expenditures total column automatically calculates.
- e. (h-j) Funding – Enter total funding received during the fiscal year subtotaing the portion received from the Federal government and matching funds provided. The funding total column automatically calculates.

SEFA Certification

Review and complete the SEFA Certification.

Please email completed SEFA package (SEFA Excel spreadsheet and scanned copy of signed Certification) to ACOSpecializedAccounting@RIVCO.ORG by **September 15, 2017**. Any questions you may have regarding the SEFA and Single Audit process can be emailed to this same shared group email. Thank you for your assistance. We look forward to serving you.