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GOVERNOR

**FINANCE AND ADMINISTRATION CABINET OFFICE OF THE CONTROLLER**

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TO: Agency Heads and Fiscal Officers

FROM: Gina Shall, Auditor, Finance Reporting Branch

DATE: April 30, 2025

SUBJECT: Fiscal Year 2025 Schedule of Expenditures of Federal Awards

The Schedule of Expenditure of Federal Awards (SEFA) is contained in the Commonwealth's annual single audit report in accordance with the Uniform Guidance (2 CFR Chapter I, Chapter II, Part 200, Subpart F). The SEFA is a report of federal grant expenditures incurred by the Commonwealth of Kentucky and includes both monetary and non-monetary grant awards. The compilation of the SEFA is the responsibility of the Commonwealth of Kentucky, Finance and Administration Cabinet (FAC), Office of Controller, Financial Reporting Branch (FRB).

Agencies will submit grant reporting information using Workiva’s software called Wdesk. In preparation for fiscal year 2025 SEFA reporting, each Cabinet/Department must complete and submit the attached form identifying the submitter and approver within the agency that is responsible for reporting federal grant activity by May 10, 2025 to Gina Shall at ginac.shall@ky.gov or Carolyn Noplis at carolyn.noplis@ky.gov. The form is available in two versions, WORD and Adobe. Both versions are attached, feel free to use the platform with which you are most comfortable. You need only submit ONE Delegation Form.

In the event the Submitter and/or Approver for the Cabinet/Department should retire, or otherwise transfer out these roles, report the change in personnel and their responsibility to the SEFA process for your Cabinet/Department. Should this transpire, please update your SEFA Delegation form and resend via email. This is imperative for follow-up during and after submission of the SEFA.

Considering the importance of federal grant reporting to the federal government, we look forward to your cooperation, assistance, and prompt response. SEFA instructions and training information for FY25 will be forthcoming.

If you have any questions, please contact Gina Shall at ginac.shall@ky.gov or 502-564-7229.

Attachments (2):

Delegation Authority Form – WORD Delegation Authority Form – PDF

  