



FINANCE AND ADMINISTRATION CABINET OFFICE OF THE CONTROLLER

Andy Beshear
GOVERNOR

200 Mero Street, 5th Floor
Frankfort, Kentucky 40622
Phone: (502) 564-5120
Fax: (502) 564-6597

Holly M. Johnson
SECRETARY

L. Joe McDaniel
ACTING CONTROLLER

TO: Agency Heads and Fiscal Officers
FROM: Joe McDaniel, Acting Controller
DATE: April 25, 2023
SUBJECT: Fiscal Year 2023 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 again be submitting grant reporting information using Workiva's software called Wdesk. In preparation for fiscal year 2023 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 8, 2023** to Gina Shall at ginac.shall@ky.gov or Rick Harris at rick.harris@ky.gov.

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 FY23 will be forthcoming.

If you have any questions, please contact Jessica Pinkston at jessica.pinkston@ky.gov or 502-564-8769.

Attachment: 2023 SEFA Reporting Delegation Form