



Commonwealth of Kentucky
Finance and Administration Cabinet
OFFICE OF THE CONTROLLER

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Andy Beshear
Governor

Holly M. Johnson
Secretary

Edgar C. Ross
Controller

TO: State Agency Heads
Fiscal Officers

FROM: Ed Ross, Controller
Finance and Administration Cabinet

DATE: May 24, 2021

SUBJECT: Schedule of Expenditures of Federal Awards for the Year Ended June 30, 2021

The Auditor of Public Accounts (APA) is in the process of planning the audit of the Commonwealth's basic financial statements and the audit of the Commonwealth's compliance with the requirements applicable to each major program and internal control over compliance in accordance with *U. S. Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) (2 CFR 200)* for the year ended June 30, 2021. In conjunction with these audits, the APA is also planning the audit of the Commonwealth's Schedule of Expenditures of Federal Awards (SEFA), which is required by the Uniform Guidance.

In order to facilitate the audit of the Commonwealth's SEFA, we are requesting each department complete and submit their SEFA and/or other information by **August 23, 2021**.

REQUESTED INFORMATION

FROM AGENCIES HAVING NO FEDERAL AWARDS-

- 1) SEFA 1B, Cover Letter Relating to Federal Awards

FROM AGENCIES HAVING FEDERAL AWARDS-

- 1) SEFA 1A, Cover Letter Relating to Federal Awards
- 2) SEFA 2, Schedule of Expenditures of Federal Awards - Cash Programs
- 3) SEFA 2- ARRA (Schedule of Expenditures of Federal Awards - Cash Programs) from the American Recovery and Reinvestment Act.
- 4) SEFA 2- CARES (Schedule of Expenditures of Federal Awards - Cash Programs) from the Coronavirus Aid, Relief and Economic Security Act.
- 5) SEFA 2- CPRSA (Schedule of Expenditures of Federal Awards - Cash Programs) from the Coronavirus Preparedness and Response Supplement Act.
- 6) SEFA 2- FFCRA (Schedule of Expenditures of Federal Awards - Cash Programs) from the Families First Coronavirus Relief Act.

- 7) SEFA 2- PPP (Schedule of Expenditures of Federal Awards - Cash Programs) from the Paycheck Protection Program and Healthcare Enforcement Act.
- 8) SEFA 2- CRRSA (Schedule of Expenditures of Federal Awards - Cash Programs) from the Coronavirus Response and Relief Supplemental Appropriations Act.
- 9) SEFA 2- ARPA (Schedule of Expenditures of Federal Awards - Cash Programs) from the American Rescue Plan Act.
- 10) SEFA 3, Schedule of Expenditures of Federal Awards - Noncash Programs
- 11) SEFA 4, Schedule of Research and Development Expenditures
- 12) SEFA 5, Notes to the Schedule of Expenditures of Federal Awards
- 13) SEFA 6, Schedule of Subrecipients
- 14) SEFA Agency Checklist

This information is necessary for us to prepare the statewide SEFA and for the APA to perform required federal compliance procedures. The agency schedules should be prepared using the attached sample formats. Instructions and blank forms have also been provided.

As stated above, a cover letter is required even if you do not receive federal awards.

For those state agencies having a major federal program, as determined by Uniform Guidance 2 CFR 200, an agency-level audit team will be assigned to audit the SEFA. In addition to auditing the SEFA, the agency-level audit team will test internal control over compliance with the major program and compliance with the Uniform Guidance.

At the conclusion of the Commonwealth's audit, a Statewide Single Audit Report will be issued to meet audit requirements. This report will include the Schedule of Expenditures of Federal Awards for all state agencies, excluding universities.

We would appreciate your cooperation in completing the requested schedules and submitting an electronic file by **August 23, 2021** to:

[Phil Nally](#),

Office of Statewide Accounting Services
Finance and Administration Cabinet

SEFA 7 – Homeland Security Grants should be submitted electronically to:

[Christie Ross](#),

Office of Homeland Security.

Electronic copies of the forms are available at:

<https://finance.ky.gov/services/statewideacct/Pages/AnnualCloseoutInformation.aspx>

Due to federal mandates, it is imperative that information be received by the deadline.

Thanks in advance for your cooperation and assistance.