

Schedule of Expenditures of Federal Awards (SEFA) CHECKLIST SFY 2020

The purpose of this checklist is to assist in the completion of the CAFR9-Schedule of Expenditures of Federal Awards (SEFA) for the year ended June 30, 2020 in accordance with the Uniform Guidance and the State of Vermont FY2020 Closing Instructions. *It is essential that the SEFA Form is completed by the deadline in order for the auditors to perform test work as required by federal regulations.*

All Agencies/Departments who expend federal funds must complete the CAFR9 SEFA Form by the due date. This checklist should be completed prior to submitting the form to Finance & Management. This Checklist does not need to be submitted to Finance & Management, but it should be completed internally and kept on file.

Due Date: The CAFR9-SEFA Form is due no later than **August 31, 2020**

Checklist Instructions:

- Complete all items in Part A before submitting the CAFR9-SEFA Form.
- Complete all applicable items in Part B before submitting the CAFR9-SEFA Form. Not all items in this section will apply to every agency/department. Select N/A when not applicable.
- The completed Checklist does not need to be submitted to Finance & Management. It is for your use to ensure that your SEFA submission is complete and accurate.
- Contact VISION.CAFR@vermont.gov if there are any questions about the Checklist or the SEFA Form.

Part A - Required Information: Items in this section must be completed by **all departments** before submitting the SEFA Form.

- 1. The DUNS Number associated with the award was entered for each program.
- 2. The Award Type (Direct, Indirect, Non-Monetary) was designated for each program.
- 3. The Expenditures per VISION (column 10) on the SEFA Data sheet was completed for each program. *Note: Non-Monetary programs should report \$0 in this column.*
- 4. The Expenditures per Federal Reports (column 11) on the SEFA Data sheet was completed and ties or reconciles to federal reports filed or to be filed for the period.
- 5. Programs with net negative expenditures were not included on the SEFA Data sheet.
- 6. All expenditures have been rounded to the nearest dollar. **Pennies have not been entered.**
- 7. The Reconciliation sheet has been completed per the SEFA Instructions. It ties or reconciles both total and subrecipient expenditures on the SEFA Data sheet to the *VISION Reconciliation Expenditure Report*.

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Part B - Supplemental Information: Items in this section will only apply to some departments. If an item does not apply to you, mark it N/A. Otherwise, complete each item before submitting the SEFA Form.

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|-------------------------------------|-------------------------------------|--|
| <input type="radio"/>
YES | <input type="radio"/>
N/A | <p>1. Federal financial assistance received from a non-federal entity, such as a non-profit organization (i.e. the State of New Hampshire or the University of Vermont) was reported on the SEFA Data sheet as <u>Indirect</u> in column 6. In addition, the awarding agency was identified in column 7. (Also see item #3 below.)</p> <p><i>Note: Transfers and grants <u>received from</u> another State of Vermont agency should NOT be reported on the SEFA Data sheet.</i></p> |
| <input type="radio"/>
YES | <input type="radio"/>
N/A | <p>2. The Award Number was entered in column 8 for all programs with a CFDA No. of XX.999 and for all Indirect Awards.</p> |
| <input type="radio"/>
YES | <input type="radio"/>
N/A | <p>3. The Expenditures per Federal Reports (column 11) on the SEFA Data sheet ties to supplementary schedules submitted to Finance & Management for use auditors.</p> |
| <input type="radio"/>
YES | <input type="radio"/>
N/A | <p>4. All expenditures from noncash awards were reported as Non-Monetary in the Award Type (column 6) of the SEFA Data sheet.</p> |
| <input type="radio"/>
YES | <input type="radio"/>
N/A | <p>5. Differences identified in column 12 are identified and explained on the Reconciliation sheet of the SEFA Form.</p> |
| <input type="radio"/>
YES | <input type="radio"/>
N/A | <p>6. The Expenditures to Subrecipients reported in Column 13 does not exceed the Expenditures per Federal Reports (column 11). In addition, if another State agency is my department's subrecipient, any subrecipient payments made by the other State agency IS reported in column 13.</p> <p><i>Note: See the instructions for further explanation of this requirement.</i></p> |