**Agency Uniform Guidance Roundtable Discussion-Minutes**

**Date/Time:** July 20, 2016- 9:00 am-10:15 am

**Location:** Kansas State Board of Healing Arts

**Topic:** Schedule of Expenditures of Federal Awards (SEFA)

**Facilitators:** Roger Basinger & Jill Martin

**Attendees:** [**Participant List.xlsx**](Participant%20List.xlsx)

**Welcome and Introductions**

Roundtable facilitators welcomed the attendees and had each attendee introduce themselves stating their name and agency. A total of 35 participants from 20 different agencies attended in person and remotely.

**SEFA Presentation (Roger Basinger)** [**Handouts\SEFA FY16 Presentation.pptx**](Handouts/SEFA%20FY16%20Presentation.pptx)

Following is a summary of the SEFA presentation presented by Roger Basinger. See link above for entire presentation.

**FY 2015 Expenditures/Findings**

* Total reported expenditures for FY 2015 after eliminations were roughly $4.98 billion with roughly $690 million sub-granted.
* There were a total of 26 findings from the 2015 SEFA audit. Some of these included eligibility determination errors, lack of documentation, financial statement findings, and non-compliance with grant provisions. The financial statement findings are those found on the CAFR that were also included on the SEFA audit.

**Key Dates for SEFA FY 2016**

* ***July 19th, 2016***
  + SEFA documents were released by the Office of the Chief Financial Officer (OCFO).
  + These include the agency cover letter, 2016 DA-89, DA-89 instructions, and the agency certification.
  + However, the 2016 OMB compliance supplement has yet to be released.
* ***August 15, 2016***
  + Agency certifications and DA-89 due to the OCFO.
  + Certifications must be completed by all agencies whether or not they expended federal funds in FY16
* ***September 30, 2016***
  + Universities only- second DA-89 containing only the CFDAs/student financial aid programs reported on the FISAP due.
  + Preliminary SEFA due to Clifton, Larson, Allen (CLA)
* ***October 14, 2016***-Final SEFA due to CLA

Note: The Legislative Post Audit (LPA) will start contacting OCFO in August about the SEFA so that they can use the report to determine which programs to audit.

**2016 SEFA Review**

A detailed review of form DA-89 was conducted including the purpose and description of each column. An example of the DA-89 is included in the presentation linked above. A new column (column B) was added which asks whether or not each grant is subject to the Uniform Guidance or not. The option of both is also given. However, if the term both is chosen the agency must be able to tell the auditors what is subject to the old and what is subject to the new requirements.

Some additional items that were stressed include:

* **R & D grants** -There was a situation last year where a state agency had both operating provisions and R&D provisions within the same CFDA. The agency ended up having to split out the R&D and operating expenditures on the DA-89.
* **Subrecipient vs. Contractor relationships**- Whether or not an awardee is a subrecipient or contractor should be determined based on the provisions in the Uniform Guidance and that documentation of the decision needs to be maintained.
* **Purchase discounts and rebates**-Expenditures must be reduced to reflect any rebates, purchase discounts, allowances, recoveries, adjustments of overpayments, etc.

**Questions/Other Items Discussed**

One agency asked if a program were to switch federal agencies and got a new CFDA number would they be considered a new program for FY 2016. Roger stated that yes, this would be considered a new program.

Additionally, Roger mentioned that the next roundtable meeting would probably not be until October 2016 with the topic to be determined.

**Meeting Adjourned 10:20 am**