DATE: August 17, 2021

TO: Agency Addressed (No. 09, 2021-2022)

FROM: Paul Whitfield, Director
Division of Accounting and Auditing
Department of Financial Services

SUBJECT: STATEWIDE FINANCIAL REPORTING FISCAL YEAR 2020-21 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)

This memorandum provides information related to the preparation and audit of the Schedule of Expenditures of Federal Awards (SEFA) for fiscal year ending June 30, 2021.

1) Federal Reporting Workshop

The Department of Financial Services (DFS), Bureau of Financial Reporting (BFR), will conduct the Federal Reporting Workshop on August 26, 2021 (10:00 a.m. – 12:00 p.m.) through GoToWebinar. The workshop will provide updated information related to the preparation of the SEFA.

For state employees with access to the People First Learning Management System (LMS), please register for the workshop through LMS. The workshop is under the course area of Accounting and Auditing: 2021 Federal Reporting Workshop. The Department of Management Services (DMS) provides instructions on registering within the system.

For other state entities, such as State Board of Administration, Legislature, and others, please access the State Training and Tracking System (STATS). If you have not registered with STATS before, please use the "Sign Up Here" link on the log-in screen. Once logged in, search for 2021 Federal Reporting Workshop in the catalog.

Note: The State-Wide Cost Allocation Plan (SWCAP) will not be discussed in this year's workshop. For your reference, you may review the SWCAP Online Training Workshop on the Accounting and Auditing Website.

For additional questions related to the SWCAP, please email FinancialReporting@myfloridacfo.com.

2) Agency Representations for Federal Awards – Due November 9, 2021

In connection with the annual audit of the State of Florida's federal awards, the Chief Financial Officer (CFO) is required to make certain written representations to the Auditor General which relate to the expression of audit opinion as to the extent of the state's compliance with laws, regulations, and provisions of contracts and grant agreements governing the administration of federal awards for the fiscal year ending June 30, 2021. Your assistance in providing written representations relevant to your agency is necessary to support the CFO's representations to the auditors.

The "Agency Representations – Federal Awards" letter template will be available on the DFS website by the end of August. This template must be used and printed on your agency letterhead. **Please note that this is a standard letter and changes should not be made to the letter.** Additional information or comments may be provided using the form titled "Agency Representations - Attachment for Additional Information," also available on the website. The agency head's signature is required on the completed letter.

Please execute the Agency Representations for Federal Awards letter on or after November 1, 2021, and email the submission to FinancialReporting@myfloridacfo.com by November 9, 2021.

Although the representations are made in writing to the CFO as of November 1, 2021, the period covered by these representations extends to issuance of the audit report. You must notify the CFO prior to the issuance of the audit report if any changes should be made to your written representations.

For your reference, a job aid applicable to this request is available at the following link:
http://www.myfloridacfo.com/Division/AA/Training/JobAids-StateAgency.htm

For questions or additional information, please contact FinancialReporting@myfloridacfo.com or 850-413-3097.

Website links:
Forms - https://www.myfloridacfo.com/Division/AA/Forms/default.htm
Other Documents - https://www.myfloridacfo.com/Division/AA/Links/default.htm