

FY2022 Federal Compliance Updates

November 10, 2022

Presented By: Morgan Williams



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Georgia Department
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11/16/2022

Presentation Topics

- ☐ 2022 Compliance Supplement
- ☐ Elementary and Secondary Emergency Relief Fund
- ☐ Emergency Connectivity Fund Program
- ☐ Schedule of Expenditures of Federal Awards
- ☐ Summary Schedule of Prior Audit Findings
- ☐ Additional Updates & Reminders



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Commonly Used Acronyms

Acronym	Description
ESSER	Elementary and Secondary School Emergency Relief Fund
GaDOE	Georgia Department of Education
IDEA	Individuals with Disabilities Education Act
MOE	Maintenance of Effort
MOEquity	Maintenance of Equity
OMB	Office of Management and Budget
SEFA	Schedule of Expenditures of Federal Awards
STP	Special Tests and Provisions
TCWG	Those Charged with Governance
UEI	Unique Entity Identifier
UG	Uniform Guidance



Commonly Used Acronyms (continued)

Acronym	Description
ESSER	Elementary and Secondary School Emergency Relief Fund
GaDOE	Georgia Department of Education
IDEA	Individuals with Disabilities Education Act
MOE	Maintenance of Effort
MOEquity	Maintenance of Equity
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FY2022 Compliance Supplement

Compliance Supplement

The 2022 OMB Compliance Supplement was issued on May 11, 2022.

Link to Website

[Office of Federal Financial Management | The White House](#)

The “Pick-Six” Initiative is still being used:

Each grantor organization selected six compliance requirements for testing. *This may actually be seven because Activities Allowed or Unallowed and Allowable Costs/Cost Principles are counted as one compliance requirement.*



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Compliance Supplement (continued)

Child Nutrition Cluster Changes

The components of the Child Nutrition Cluster were adjusted as follows:

- Fresh Fruit and Vegetable Program (10.582) is included.
This is often reflected in Fund 478, not Fund 600.
- Child Nutrition Discretionary Grants Limited Availability (10.579) was removed.

The compliance requirements subject to audit were also adjusted as follows:

- Reporting has been added back.
- Cash Management and Program Income have been removed.



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Compliance Supplement (continued)

Higher Risk Designation

The following programs that may have been received by LEAs have been designated as “higher risk” programs:

- Education Stabilization Fund (84.425), which includes ESSER
- Emergency Connectivity Fund Program (32.009)

Type A Guidance

Per the 2022 OMB Compliance Supplement, a “higher risk” designation will often result in a Type A program or other cluster being audited as a major program. However, an auditor is not precluded from determining that a “higher risk” Type A program or other cluster qualifies as a low risk Type A program if both of the following criteria are met:

- The program otherwise meets the criteria for a low risk Type A program in section 200.518 of the Uniform Guidance; AND
- The percentage of COVID-19 funding in the program or other cluster during the nonfederal entity’s fiscal year is not material to the program or other cluster as a whole.

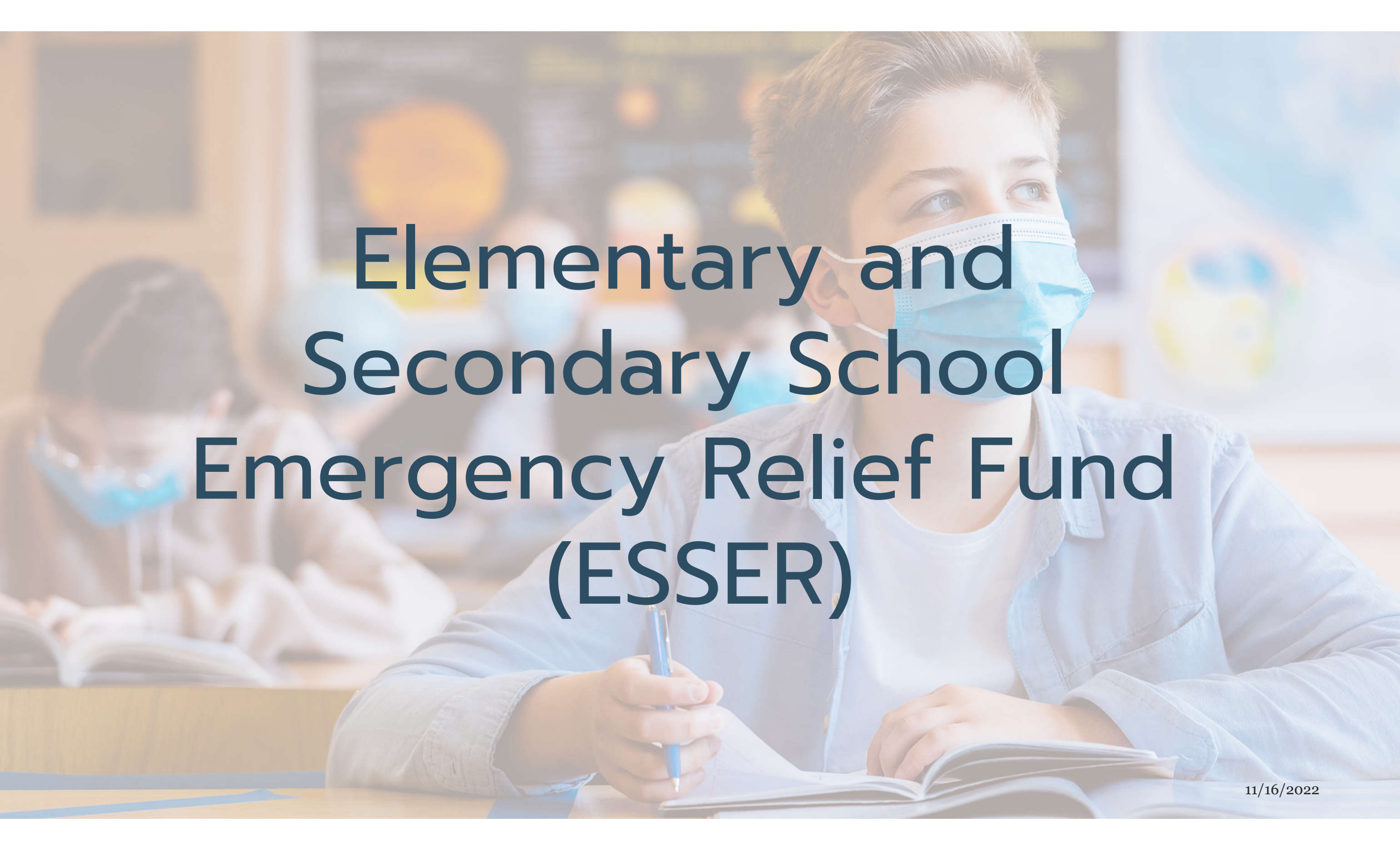
NOTE: 84.425-Education Stabilization Fund and 32.009-Emergency Connectivity Fund Program may not be considered low risk, Type A programs.



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Elementary and Secondary School Emergency Relief Fund (ESSER)

Compliance Requirements Subject to Audit

Testing associated with Reporting, Matching, Level of Effort, Earmarking, and Subrecipient Monitoring is only applicable to GaDOE, not LEAs.

Please note that while auditors are not required to test certain requirements, LEAs are still required to comply with these requirements, such as Cash Management and Maintenance of Equity.

A	B	C	E	F	G	H	I	J	L	M	N
Activities Allowed or Unallowed	Allowable Costs/Cost Principles	Cash Management	Eligibility	Equipment/Real Property Management	Matching, Level of Effort, Earmarking	Period Of Performance	Procurement Suspension & Debarment	Program Income	Reporting	Subrecipient Monitoring	Special Tests and Provisions
Y	Y	N	N	Y	Y	N	N	N	Y	Y	Y



Expenditure Testing

What will auditors be reviewing?

Every expenditure transaction selected for testing will be reviewed to ensure that all of these requirements are met.

- Does the expenditure fall under one of the authorized uses of funds reflected in the various COVID-related legislation?
- Is the expenditure specifically approved by GaDOE on an ESSER Consolidated Application?
- Is the expenditure appropriately documented per the Uniform Guidance?



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Expenditure Testing (continued)

Nonpersonal & Personal Services

All expenditures that are transferred from another fund to the ESSER fund via journal entry should be individually identifiable by transaction or employee.

Auditors will be reviewing the original voucher packages for this type of activity.

Auditors will be requesting a listing by employee and amount for any payroll activity charged to the ESSER fund.



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Expenditure Testing (continued)

Payroll Documentation Recommendations

Situation	Documentation
Employee is splitting time between activities that may be funded under ESSER and activities that are not allowable under the program (very rare)	Personnel Activity Report
Employee works additional time for after school or summer school care	Timesheet or Time Logs
A month of all salaries and benefits is moved to the ESSER fund	A listing of employees and their related salaries/benefits that is signed by management
New employee is hired and paid with ESSER funds	Periodic Certification
Retention bonuses are paid to employees	Documentation of the criteria and method used to disburse the bonuses, evidence of BOE approval, and a listing of employees who received the bonus with amounts



Wage Rate Requirements

Applicability

Applies to federally-funded construction projects over \$2,000 for which laborers or mechanics are used.

- Examples of laborers or mechanics – Plumber, electrician, carpenter, painter, etc.

Does not apply to labor performed by:

- LEA employees
- Timekeepers, inspectors, architects, engineers, or executive/ administrative/professional employees



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Wage Rate Requirements (continued)

Definition of Construction

Includes construction, alteration, or repair, including painting and decorating, of a public building or public works of the Government that are located in a State.

Per Davis-Bacon Act, Section 3142 and 29 CFR 5.5(a)

Website Links

- Davis Bacon Act – [dbra.pdf \(dol.gov\)](#)
- 29 CFR Part 1 – [Predetermination of Wage Rates](#)
- 29 CFR Part 5 – [Labor Standards Provisions Applicable to Contracts Covering Federally Financed and Assisted Construction](#)



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Wage Rate Requirements (continued)

Contract Clauses

Ensure that the required prevailing wage rate clauses were included in construction contracts.

It is mandatory for covered contractors and subcontractors performing work on Federally financed or assisted construction contracts to respond to the information collection contained in 29 C.F.R. §§ 3.3, 5.5(a). The Copeland Act (40 U.S.C. § 3145) contractors and subcontractors performing work on Federally financed or assisted construction contracts to "furnish weekly a statement with respect to the wages paid each employee during the preceding week." U.S. Department of Labor (DOL) regulations at 29 C.F.R. § 5.5(a)(3)(ii) require contractors to submit weekly a copy of all payrolls to the Federal agency contracting for or financing the construction project, accompanied by a signed "Statement of Compliance" indicating that the payrolls are correct and complete, and that each laborer or mechanic has been paid not less than the proper Davis-Bacon prevailing wage rate for the work performed. DOL and federal contracting agencies receiving this information review the information to determine that employees have received legally required wages and fringe benefits.



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Wage Rate Requirements (continued)

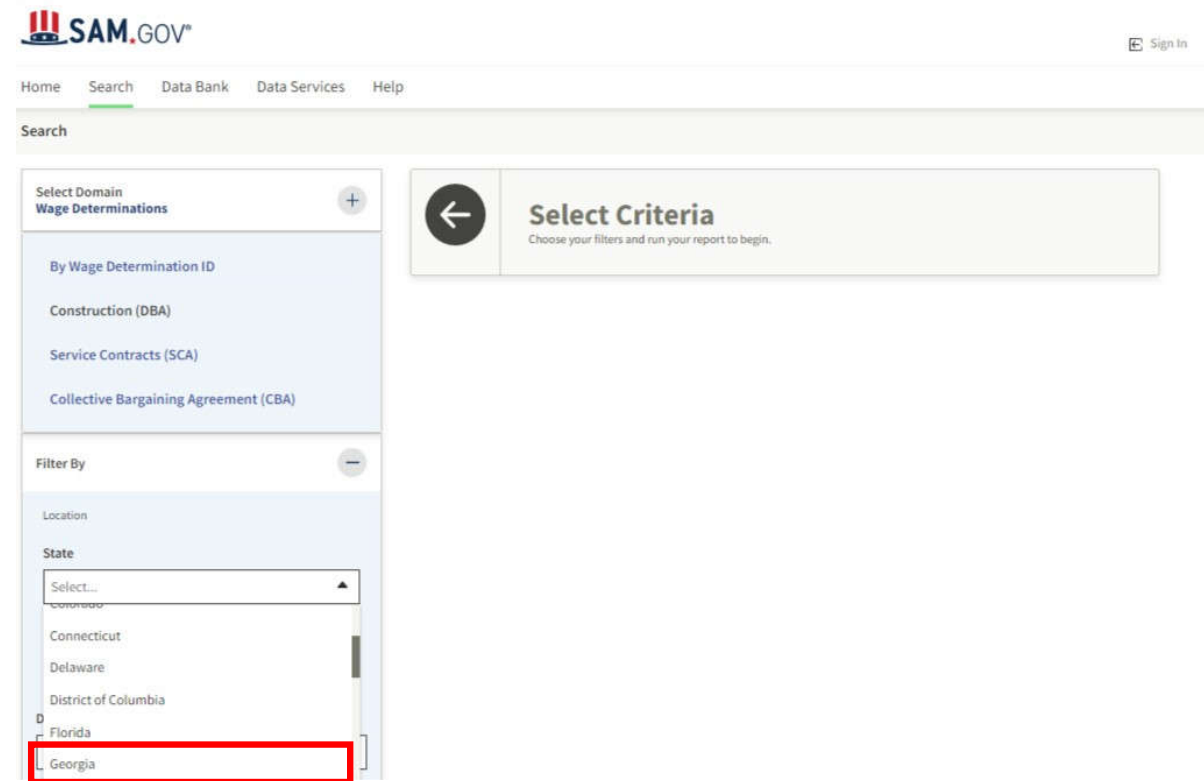
Required Wage Rates

Auditors will not typically be testing to ensure that the appropriate wage rate was used.

The minimum wage rate that must be paid can be located at: [SAM.gov | Search](#).

Wage Rate Requirements (continued)

Select the State of Georgia.



The screenshot shows the SAM.GOV Search interface. The top navigation bar includes links for Home, Search, Data Bank, Data Services, and Help. The Search section is active, displaying a 'Select Domain' dropdown menu with options: Wage Determinations, Construction (DBA), Service Contracts (SCA), and Collective Bargaining Agreement (CBA). Below this is a 'Filter By' section with a 'Location' dropdown menu. The 'State' dropdown menu is open, showing a list of states: Select..., Colorado, Connecticut, Delaware, District of Columbia, Florida, and Georgia. The 'Georgia' option is highlighted with a red box. To the right of the filters is a 'Select Criteria' button with a left arrow icon and the text 'Choose your filters and run your report to begin.'

Wage Rate Requirements (continued)

Then, select the appropriate county.

The screenshot shows the SAM.GOV website interface. The top navigation bar includes links for Home, Search, Data Bank, Data Services, and Help. The Search bar is active, and the results are filtered by State (Georgia) and County (Appling). The search results show three Davis-Bacon Act Wage Determinations for Georgia, all published on Feb 25, 2022. The first result is for Franklin County, the second for Talbot County, and the third for Tift County. The 'County/ Independent City' dropdown menu is open, showing a list of counties including Appling, Atkinson, Bacon, Baker, Baldwin, and Banks. The 'Appling' option is highlighted in blue.

Sign In

Home Search Data Bank Data Services Help

Search

Select Domain
Wage Determinations

By Wage Determination ID

Construction (DBA)

Service Contracts (SCA)

Collective Bargaining Agreement (CBA)

Filter By

Location

State

Georgia

County/ Independent City

Select...

Appling

Atkinson

Bacon

Baker

Baldwin

Banks

Showing 1 - 25 of 282 results

Sort by
Published Date

Davis-Bacon Act WD #: GA20220010

State Georgia Counties Franklin

DBA Wage Determination

Modification Number 1

Construction Types Residential

Published Date Feb 25, 2022

Davis-Bacon Act WD #: GA20220100

State Georgia Counties Talbot

DBA Wage Determination

Modification Number 2

Construction Types Building

Published Date Feb 25, 2022

Davis-Bacon Act WD #: GA20220101

State Georgia Counties Telfair

DBA Wage Determination

Modification Number 1

Construction Types Building

Published Date Feb 25, 2022

Davis-Bacon Act WD #: GA20220102

State Georgia Counties Tift

DBA Wage Determination

Modification Number 2

Construction Types

Wage Rate Requirements (continued)

Select the appropriate type of construction (typically “building”) and click on the link:

Davis-Bacon Act WD #: **GA20220166**

State
Georgia

Counties
Appling, Atkinson, Bacon, Berrien, Calhoun, Clay, Clinch,
Coffee, Colquitt, Cook, Grady, Irwin, Jeff Davis, Miller,
Mitchell, Pierce, Randolph, Seminole, Thomas

DBA Wage Determination

Modification Number
2

Construction Types
Building

Published Date
Feb 25, 2022



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Wage Rate Requirements (continued)

You can, then, download or print the wage rate for various labor types

Document

Download

Print

"General Decision Number: GA20220166 02/25/2022

Superseded General Decision Number: GA20210166

State: Georgia

Construction Type: Building

Counties: Appling, Atkinson, Bacon, Berrien, Calhoun, Clay, Clinch, Coffee, Colquitt, Cook, Grady, Irwin, Jeff Davis, Miller, Mitchell, Pierce, Randolph, Seminole and Thomas Counties in Georgia.

Note: Contracts subject to the Davis-Bacon Act are generally required to pay at least the applicable minimum wage rate required under Executive Order 14026 or Executive Order 13658. Please note that these Executive Orders apply to covered contracts entered into by the federal government that are subject to the Davis-Bacon Act itself, but do not apply to contracts subject only to the Davis-Bacon Related Acts, including those set forth at 29 CFR 5.1(a)(2)-(60).



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Wage Rate Requirements (continued)

The laborer types are listed as reflected below.

BOIL0026-001 01/01/2021

	Rates	Fringes
BOILERMAKER.....	\$ 30.49	23.13

ELEC0508-011 03/01/2021

APPLING, ATKINSON, BACON, CLINCH, COFFEE, & PIERCE COUNTIES

	Rates	Fringes
ELECTRICIAN (Including Alarm Installation and Low Voltage Wiring).....	\$ 27.60	4.8%+10.47

ELEC0613-008 09/02/2020

CLAY COUNTY

	Rates	Fringes
ELECTRICIAN (Including Alarm Installation and Low Voltage Wiring).....	\$ 33.00	31%

ELEC1205-002 06/01/2021

BERRIEN, COOK, GRADY, SEMINOLE, & THOMAS COUNTIES

	Rates	Fringes
--	-------	---------



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Emergency Connectivity Fund Program

Program Information

Overview of Program

The ECF program was created by the American Rescue Plan and is very similar to E-Rate funding.

ECF program-funded devices and services must be used primarily for off-campus educational purposes and by students and school staff with otherwise unmet needs.

The assistance listing (CFDA) number is 32.009.

Failure to account for this activity appropriately will affect the government-wide and fund financial statements, the SEFA, and the auditor's major program determination.

Accounting Guidance

Four Scenarios

There are four different scenarios related to the capitalization of expenditures and who will be paying the invoice(s) reflected within the accounting guidance.

- Revenue and expenditures will be recognized for all ECF amounts expended regardless of the method in which the invoice is paid.
- GaDOE emailed guidance to all school districts on October 17, 2022.



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Accounting Guidance (continued)

Scenario 1: *The School District incurs non-capitalizable expenditures and seeks reimbursement.*

Activity Recorded on the General Ledger

When the item/service is received -

DR: Expenditures	\$ _____
CR: Cash/Payables	\$ _____

When the reimbursement is received -

DR: Cash	\$ _____
CR: Federal Revenue	\$ _____

Balances on the Fund Statements

Expenditure Function	\$ <u>Debit Balance</u>
Federal Revenue	\$ <u>Credit Balance</u>

Balances on the Government-Wide Statements

Expenditure Function	\$ <u>Debit Balance</u>
Operating Grants and Contributions	\$ <u>Credit Balance</u>

Accounting Guidance (continued)

Scenario 2: The School District incurs capitalizable expenditures and seeks reimbursement.

Activity Recorded on the General Ledger

When the item is received -

DR: Expenditures	\$ _____
CR: Cash/Payables	\$ _____

When the reimbursement is received -

DR: Cash	\$ _____
CR: Federal Revenue	\$ _____

Balances on the Fund Statements

Expenditure Function	\$ <u>Debit Balance</u>
Federal Revenue	\$ <u>Credit Balance</u>

Balances on the Government-Wide Statements

Capital Assets, Depreciable	\$ <u>Debit Balance</u>
Expenditure Function (for Depreciation)	\$ <u>Debit Balance</u>
Capital Grants and Contributions	\$ <u>Credit Balance</u>

Accounting Guidance (continued)

Scenario 3: The School District incurs non-capitalizable expenditures and the grantor remits payment directly to the vendor.

Activity Recorded on the General Ledger

When the item/service is received -

DR: Expenditures \$ _____
CR: Federal Revenue \$

NOTE: Amount recorded would equal the amount reflected on the vendor invoice/award documentation.

Balances on the Fund Statements

Expenditure Function	\$	<u>Debit Balance</u>
Federal Revenue	\$	<u>Credit Balance</u>

Balances on the Government-Wide Statements

Expense Function	\$	<u>Debit Balance</u>
Operating Grants and Contributions	\$	<u>Credit Balance</u>



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Accounting Guidance (continued)

Scenario 4: The School District incurs capitalizable expenditures and the grantor remits payment directly to the vendor.

Activity Recorded on the General Ledger

When the item is received -

DR: Expenditures	\$ _____
CR: Federal Revenue	\$ _____

NOTE: Amount recorded would equal the amount reflected on the vendor invoice/award documentation.

Balances on the Fund Statements

Expenditure Function	\$ <u>Debit Balance</u>
Federal Revenue	\$ <u>Credit Balance</u>

Balances on the Government-Wide Statements

Capital Assets, Depreciable	\$ <u>Debit Balance</u>
Expense Function (for Depreciation)	\$ <u>Debit Balance</u>
Capital Grants and Contributions	\$ <u>Credit Balance</u>

Compliance Requirements Subject to Audit

Only the following Uniform Guidance (2 CFR 200) sections apply to this program:

- Subpart A – Acronyms and Definitions
- Subpart B – General Provisions
- Subparts C-D, Sections 200.203 – Public notice, 200.303 – Internal controls, and 200.331-333 – Subrecipient Monitoring
- Subpart F – Audit Requirements

A	B	C	E	F	G	H	I	J	L	M	N
Activities Allowed or Unallowed	Allowable Costs/Cost Principles	Cash Management	Eligibility	Equipment/Real Property Management	Matching, Level of Effort, Earmarking	Period Of Performance	Procurement Suspension & Debarment	Program Income	Reporting	Subrecipient Monitoring	Special Tests and Provisions
Y	Y	N	N	Y	N	Y	Y	N	N	N	Y



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Activities Allowed or Unallowed and Allowable Costs/Cost Principles

No personal services or indirect cost expenditures should be charged to this program.

Eligible expenditures ([FCC.gov](https://www.fcc.gov)):

Equipment

- Wi-Fi hotspots
- Modems
- Routers
- Devices that combine a modem and router
- Connected devices (laptops and tablets)

Services

- Cable modem
- DSL
- Fiber
- Satellite
- Wireless (fixed wireless, microwave, or mobile broadband)

Installation, activation, and initial configuration costs, taxes, shipping charges, and other reasonable fees incurred with the purchase of the eligible equipment and services are also allowable.



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Equipment & Real Property Management

Auditors will test the assets and services inventory listing.

Equipment Requirements:

1. Device or equipment type, make/model, and serial number
2. For equipment assigned to an individual – Full name of person and dates the device was loaned out, returned, and/or missing/lost/damaged
3. For equipment not assigned to an individual – Name of responsible employee and dates equipment was in service

Services Requirements:

1. Type of service provided and service plan details (speeds, monthly caps, etc.)
2. For services provided to an individual – Full name of person
3. For services not provided to an individual – Name of responsible employee
4. For fixed broadband – Service address and installation date
5. For fixed broadband not assigned to an individual – Description of intended service area and last date of service



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Period of Performance

Will be tested with overall expenditure sample.

Equipment and services requested must be received or delivered between July 1, 2021, and June 30, 2023, and therefore, must be invoiced by August 29, 2023.

This applies to the first two filing windows, which were active in FY22.

Procurement and Suspension & Debarment

Will be tested with overall expenditure sample.

The School District is required to follow all state and local procurement laws/policies regardless of the method used to pay invoices.

The applicant must certify compliance with state and local laws/policies on the ECF FCC Form 471 application.

Suspension and debarment rules are also applicable to the ECF program per 47 CFR Section 54.8.

Special Tests and Provisions

Eligible Entities

Entities that have previously received E-Rate funding are eligible to receive ECF funding.

Restricted Purpose

Auditors will test a sample of items on the asset and services inventory to determine if per-location and per-user limitations were imposed appropriately.

- No more than one fixed broadband connection per location.
- No more than one connected device and no more than one Wi-Fi hotspot per student and/or school staff member.

ECF Resources

Resources Available

FCC Website: [Emergency Connectivity Fund \(fcc.gov\)](https://www.fcc.gov/emergency-connectivity-fund)

- Award Information – <https://www.fcc.gov/ecf-current-funding-commitments>

ECF Open Data Website: [Open Data - USAC.ORG](https://open.data.usac.org)

- Invoicing Decision Dataset
- ECF FCC Form 471 dataset – [ECF FCC Form 471 | USAC](https://open.data.usac.org/ecf-fcc-form-471)

Invoicing Decision Dataset

- ✓ In conjunction with the completion of the ECF payment file, we have an updated ECF payment decision report published to the link below.

The attached data gives applicants and service providers visibility into the status of requests for reimbursement from the ECF program. The data includes information such as whether the request for reimbursement was approved, partially approved, or denied and the amount approved for disbursement. For further information regarding why a particular request was partially approved or denied, the requestor may refer to the Communications Tab of the request for reimbursement form in the ECF Portal. Applicants and service providers should use this data for informational purposes.


[Invoice Decision Report](#) 



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A low-angle, upward-looking photograph of graduates in blue gowns. Several graduation caps are in mid-air, having been tossed. The graduates are looking up with expressions of joy and celebration. One graduate in the foreground holds a rolled-up diploma tied with a red ribbon. The background is a bright, clear sky with some lens flare effects.

Schedule of Expenditures of Federal Awards

SEFA Updates

Updated Template

The SEFA template, including the instructions and data entry template itself, was revamped.

If you encounter any issues with the template, please let me know.

SEFA Formatting

US ED has required that alpha characters be added to all assistance listing numbers, not just ESSER programs.

Please ensure that you do not delete the alpha characters.

There is also a requirement to designate any COVID-19 funding as such on the face of the SEFA.

SEFA Updates (continued)

ESSER Expenditure Considerations

Any ESSER expenditures reclaimed from a prior fiscal year or substituted for unallowable expenditures reported in a FY21 finding should be reported on the SEFA in the year reclaimed/substituted.

There are two new footnote options at the bottom of the SEFA to address these situations.

ESSER expenditures related to ConApps that were not approved by GaDOE prior to June 30, 2022, should not be reported on the FY22 SEFA.

There are still ConApps that were not approved as of 6/30/22; therefore, LEAs should check the approval dates to determine if financial statement and SEFA adjustments should be made.



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SEFA Updates (continued)

New COVID School Nutrition Subprograms

Two new COVID subprograms were received by many LEAs:

- Child Nutrition Emergency Operational Costs Reimbursement Program
- Supply Chain Assistance Grant

Amounts related to these subprograms should be reported as on the SEFA, as follows:

- COVID-19 – National School Lunch Program (10.555)
- Pass-Through Entity ID Number – 225GA324N1099

Within the SEFA template, this will reported on the “Schedule” tab, not on the “Template” tab.



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A young boy with dark hair and round glasses is wearing a light blue shirt, a grey vest, and a striped tie. He is looking down at an open book in front of him, with his right hand near his face. To his right is a tall stack of several books. The background is a solid teal color.

Summary Schedule of Prior Audit Findings

Overview of Schedule

Client Should Prepare

The Summary Schedule of Prior Audit Findings is to be completed by the client and provided to the auditors to determine if the Schedule materially represents the status of any prior audit findings.

Potential Current Year Deficiencies

If the prior period finding status is Partially Resolved or Unresolved in the current year, the issue will be evaluated to determine if there is a current year deficiency.

Overview of Schedule (continued)

Requirements for Statuses

STATUS	CRITERIA	WHAT IS REQUIRED
Previously Reported Corrective Action Implemented	The finding is fully corrected. The corrective action that was previously reported was implemented as designed.	No additional comments are required when this status is reported.
Significantly Differing Corrective Action Implemented	The finding is fully or partially corrected. The corrective action, however, that was implemented was significantly different than the corrective action originally planned and reported.	A response must be provided that describes the corrective action taken and provides an explanation as to why the corrective action taken differed from what was originally planned and reported in a corrective action plan.
Partially Resolved	The finding is only partially corrected. The planned corrective action that was implemented only partially corrected the deficiency and certain aspects of the problem remain or only partial corrective action was taken during the fiscal year to correct the stated deficiency.	A response must be provided that describes (1) the reasons for the finding's recurrence (i.e., the reason the finding was not fully corrected), (2) the partial corrective action taken, and (3) the planned corrective action, including an estimated completion date.
Unresolved	The finding is not corrected. The planned corrective action was implemented but did not correct the deficiency and the stated condition remains, or no corrective action was taken to correct the problem.	A response must be provided that describes (1) the reasons for the finding's recurrence (i.e., the reason the finding was not fully corrected) and (2) the planned corrective action, including an estimated completion date.
Further Action Not Warranted	The finding is no longer valid or does not warrant further action. A finding not warranting further action is one where all of the following three situations has occurred: (1) Two years have passed since the audit report containing the finding was submitted to the Federal Audit Clearinghouse; (2) The Federal agency or pass-through agency is not currently following up on the finding; and (3) A management decision by the Federal agency was not issued within six month of receipt of the report.	A response must be provided that states "two years have passed since the audit report in which the finding occurred was submitted to the FAC; the Federal agency or pass-through entity is not currently following up with the auditee on the audit finding; and a management decision was not issued."

New Schedule Format

A new format for the Summary Schedule of Prior Audit Findings was introduced during FY21.

If repeat findings will be reflected in the Schedule, the latest finding will be reported first, and any related findings that occurred previously will be shown indented below in descending order.

A reference to the first findings' comments will be made for each of the repeated prior year findings.

New Schedule Format (continued)

Unresolved Example

FA 2020-001 Improve Controls over Cash Management

Federal Awarding Agency: U.S. Department of Education
Pass-Through Entity: Georgia Department of Education
Repeat of Prior Year Finding: FA 2019-001, FA 2018-001

Finding Status: Unresolved

Insert a response that describes (1) the reasons for the finding's recurrence (i.e., the reason the finding was not fully corrected) and (2) the planned corrective action, including an estimated completion date.

FA 2019-001 Improve Controls over Cash Management

Federal Awarding Agency: U.S. Department of Education
Pass-Through Entity: Georgia Department of Education
Repeat of Prior Year Finding: FA 2018-001

Finding Status: Unresolved

See response to finding number FA 2020-001.

FA 2018-001 Improve Controls over Cash Management

Federal Awarding Agency: U.S. Department of Education
Pass-Through Entity: Georgia Department of Education

Finding Status: Unresolved

See response to finding number FA 2020-001.



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New Schedule Format (continued)

Partially Resolved Example

FA 2020-001 Improve Controls over Reporting

Federal Awarding Agency: U.S. Department of Education
Pass-Through Entity: Georgia Department of Education
Repeat of Prior Year Finding: FA 2019-001, FA 2018-001

Finding Status: Partially Resolved

Insert a response that describes (1) the reasons for the finding's recurrence (i.e., the reason the finding was not fully corrected), (2) the partial corrective action taken, and (3) the planned corrective action, including an estimated completion date.

FA 2019-001 Improve Controls over Reporting

Federal Awarding Agency: U.S. Department of Education
Pass-Through Entity: Georgia Department of Education
Repeat of Prior Year Finding: FA 2018-001

Finding Status: Partially Resolved

See response to finding number FA 2020-001.

FA 2018-001 Improve Controls over Reporting

Federal Awarding Agency: U.S. Department of Education
Pass-Through Entity: Georgia Department of Education

Finding Status: Partially Resolved

See response to finding number FA 2020-001.



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Additional Updates & Reminders

Level of Effort Requirements

Consider Expenditure Funding Sources

Please remain aware of level of effort requirements when expending federal, state, and local funding.

Requirement	Program(s) Affected
ESEA MOE	Title I (84.010), Supporting Effective Instruction (84.367), English Language Acquisition State Grants (84.365)
MOEquity	ESSER (84.425)
IDEA MOE	Special Education Cluster (84.027, 84.173)

Failure to meet these requirements may result in findings and/or the reduction of funding in future fiscal years.

Level of Effort Requirements (continued)

Those Charged with Governance Letter

A paragraph has been added to the TCWG letter to describe level of effort requirements and potential consequences if these requirements are not met.

In determining the manner in which federal, state, and local funding should be spent, the School District should remain aware of specific level of effort requirements associated with various federal programs. These requirements are listed as follows: (1) Maintenance of Effort related to Elementary and Secondary Education Act programs, including Title I Grants to Local Educational Agencies (84.010), English Language Acquisition State Grants (84.365), and Supporting Effective Instruction State Grants (84.367), (2) Maintenance of Equity related to the Elementary and Secondary School Emergency Relief Fund Program (84.425), and (3) Maintenance of Effort related to Individuals with Disabilities Education Act programs, including Special Education – Grants to States (84.027) and Special Education – Preschool Grants (84.173). Please note that failure to comply with these level of effort requirements may result in the reporting of audit findings and/or the reduction of federal funding in future fiscal years.



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Entrance & Exit Conference Discussions

Additions Related to Federal Programs

The School District should remain aware of the following level of effort requirements. Failure to comply with these requirements may result in the reporting of audit findings and/or the reduction of federal funding in future years.

1. *ESEA Maintenance of Effort*
2. *ESSER Maintenance of Equity*
3. *IDEA Maintenance of Effort*

The School District was awarded \$_____ in federal funding associated with the Emergency Connectivity Fund Program. Please be aware that revenue and expenditures should be recorded when goods or services are received regardless of the manner in which the invoice is paid. This program is also subject to audit, unlike traditional E-Rate funding.

UEI Numbers

Data Collection Form

The new FY2022 DCF was released recently.

Reporting of the auditee’s UEI number is required.

LEA - Data Collection Form (DCF) Information
Part I, Sections 4 (Auditee Identification Numbers) & 5 (Auditee Information)

Section 4 - Auditee Identification Numbers

4a. Auditee Employer Identification Number (EIN)

4d. Auditee DUNS Number

4g. Auditee UEI Number

This is a new requirement for FY2022.

UEI Numbers (continued)

Guidance

If the LEA is registered on [SAM.gov](#), you have already been assigned an UEI number.

- Link to Instructions: [How can I view my Unique Entity ID?](#)

If the LEA is not registered on SAM.gov, you need to register on SAM.gov or request the UEI number ASAP to avoid delay in submitting your audit through the Federal Audit Clearinghouse.

- Link to instructions: [How does the Unique Entity ID get assigned?](#)

Federal Findings

Formatting Updates

Please note that no cents will be included in dollar amounts reflected within findings.

The “Background Information” section was added and includes information that is helpful in understanding the condition.

The “Cause” in the finding should describe the specific reason or explanation for the condition.
Please ensure that you provide detailed information to the auditors.

Questions?



Morgan Williams, CPA, CGFM

Deputy Director – Federal Compliance

williamsm@audits.ga.gov

(404) 732-9111



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