

STATE OF WASHINGTON
State Auditor's Office



BULLETIN

No. 314
Date: 9-2-11
Supersedes:
No. 314 (dated 9-24-10)

TO: All School Districts and Educational Service Districts

FROM: Brian Sonntag, CGFM
State Auditor

SUBJECT: Schedule of Expenditures of Federal Awards (SEFA)

The purpose of this bulletin is to notify school districts of the requirement to prepare a Schedule of Expenditures of Federal Awards (SEFA) for the fiscal year ending August 31, 2011. School districts that spend \$500,000 or more in federal awards are required to have an annual audit of their federal programs. If we did not perform a single audit last year and your federal grant expenditures are \$500,000 or more, please notify your local audit manager

To ensure you meet the federal filing deadline, audits of financial statements and federal programs need to be completed by March 1, 2012. Your auditor will need the final version of your financial statements, schedules and notes to the financial statements completed by that date.

The deadline to submit the SEFA to the Auditor's Office is November 15, 2011.

The SEFA and notes to the SEFA should be e-mailed to lavigne@sao.wa.gov or you may call Anne LaVigne at (509) 662-0440 for information on how to submit your SEFA via mail or fax.

Please do not submit the SEFA to the Office of Superintendent of Public Instruction.

PREPARATION INSTRUCTIONS

Instructions for preparing a SEFA, including note disclosures, are included in the Administrative Budgeting and Financial Reporting (ABFR) Handbook published by OSPI at: <http://www.k12.wa.us/safs/INS/ABF/1011/SEFA%20complete.pdf>.

Additionally, there is an Excel Template that can be used to create your SEFA at: <http://www.k12.wa.us/safs/TT/SEFA/SEFA%20Template.xls>.

If you have any questions about this bulletin, please contact Rick Bonner, State Auditor's Office, at (509) 662-0463 or at bonnerr@sao.wa.gov or contact the Audit Manager in your region.

A handwritten signature in black ink, appearing to read "Brian Sonntag".

BRIAN SONNTAG, CGFM
STATE AUDITOR

BS:RB:lt