

# Chapter 95 - Federal Assistance Reporting

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## **95.10 Federal Assistance Reporting Policies and Procedures**

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## 95.10 Federal Assistance Reporting Policies and Procedures

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### 95.10.10 Purpose and scope of the policies

95.10.10.a The Federal Single Audit Act of 1984, most recently amended in 1996, establishes uniform requirements for audits of federal assistance and promotes the efficient and effective use of audit resources. In addition, the federal Office of Management and Budget (OMB) has published Uniform Guidance further delineating requirements for single audits of federal assistance. Under the provisions of the Act and Uniform Guidance, Maine has exercised the option to obtain a statewide Single Audit to satisfy the single audit requirements for federal assistance received and administered by agencies and institutions of the State.

As part of this single audit process, the OSC coordinates with individual state agencies and institutions in compiling the necessary year end federal financial information required to complete the Uniform Guidance mandated, annual, federal “Data Collection Form” and “Reporting Package.” The reporting package consists of a statewide Schedule of Expenditures of Federal Awards; the statewide Financial Statements; a Summary Schedule of Prior Audit Findings and a Summary Corrective Action Plan for Findings and Questioned Costs, all compiled by OSC, and specified reports compiled by the Auditor. OSC uses the SEFA forms described in Section 95.10.30 to collect information on the expenditure of awards of federal assistance by individual state agencies and institutions for the state fiscal year. Detailed instructions for completing the forms are provided in Section 95.20

95.10.10.b For the purposes of this Chapter, federal financial assistance shall be all assistance received, directly or indirectly, from a federal agency in the form of grants, contracts, cooperative agreements, donated surplus property, donated inventories, loans, loan guarantees, property, interest subsidies, insurance, direct appropriations or other assistance. It shall not include reimbursements for vendor services provided to Federal agencies or reimbursements for services rendered to individuals as described in the Uniform Guidance, §200.502 paragraph (h) and (i).

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## 95.10.20      **Applicability**

This Chapter is applicable and binding on all agencies of the state of Maine receiving, administering or expending federal assistance, unless otherwise exempted by federal or state law.

Agencies may request a waiver from complying with specific requirements of this chapter. Refer to Subsection 1.10.40 for information on how to request a waiver.

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## 95.10.30      **Federal assistance has five reporting elements**

For reporting purposes, the state of Maine has divided federal assistance into five reporting elements:

1. **Exhibit 1 – Department Identification** that facilitates the reporting of agency contact information and whether the agency received any federal financial assistance.
2. **Exhibit 2 – Schedule of Expenditures of Federal Awards** that provides for the reporting of expenditures of federal awards, including: the agency providing the federal award, the official federal program title, the type of expenditure, the amount expended, and a reconciliation of reported expenditures to Advantage.
3. **Exhibit 3 – Schedule of Expenditures of Federal Awards – Footnote Worksheet** that is used to report significant accounting policies used to prepare the schedule, insurance in effect at year end, commodity program inventory balances at year end, loan and loan guarantee activity during the fiscal year, along with loan and loan guarantee balances at year end.
4. **Exhibit 4 – Letter of Representation to the Controller’s Office** that confirms the agency head and chief financial officer certify to the best of their knowledge that the agency and the federal disclosure information comply with eleven specific stipulations.
5. **Exhibit 5 – Status of Prior Audit Findings and Corrective Action Plan** that provides the current status of previously reported audit findings until such findings are corrected.

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**95.10.40 Agency reporting requirements**

95.10.40.a Each state agency or institution that expends awards of federal assistance during a state fiscal year must complete SEFA Exhibit forms provided by OSC's Financial Reporting Division. To meet federal reporting requirements, agencies must report all federal assistance received, disbursed, and/or on hand and must complete the "Department Identification," "Letter of Representation," and "Status of Prior Audit Findings." The cutoff deadline date for completing SEFA Exhibit forms is September 1.

95.10.40.b Amounts reported as expenditures of federal awards should reconcile with amounts reported in Advantage.

95.10.40.c All federal assistance, including direct, nonmonetary, pass-through and transfer assistance is to be reported at the individual federal program and identified by Catalog of Federal Domestic Assistance (CFDA) number. In the absence of a CFDA program number, the last three digits of the CFDA number should be nines (XX.999).

95.10.40.d If adjustments are necessary subsequent to submission of SEFA Exhibit forms that affect federal expenditures, the agency is required to submit corrected disclosure forms.

95.10.40.e Agencies and institutions are required to provide a federal universal grant identifier number for their agency. This number, commonly referred to as a DUNs (Data Universal Numbering System) number, is available from Dun and Bradstreet. The universal grant identifier number is a single or master DUNs number selected for use by an agency or institution. It is federally required on all federal grant applications and federal expenditure reporting.

The DUNS number will be reported to the federal government in a statewide listing of DUNS numbers with no attempt made to correlate individual DUNS numbers with specific CFDA programs.