

Single Audit Update

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June 15, 2023

Agenda

- 🌀 Single Audit Requirements
 - Drafting Your SEFA
- 🌀 Uniform Guidance Update
- 🌀 American Rescue Plan Act – Coronavirus State and Local Fiscal Recovery Funds (CSLFRF)
- 🌀 Provider Relief Funds – Audit Matters
- 🌀 Questions and Discussion

Single Audit Requirements

Single Audit Requirements

🌀 2 CFR 200.1 - Definitions

- Federal award: The Federal financial assistance that a recipient receives directly from a Federal awarding agency or indirectly from a pass-through entity, as described in §200.101

🌀 2 CFR 200.500 – 200.521 Audit Requirements

- (a) Audit required. A non-Federal entity that expends \$750,000 or more during the non-Federal entity's fiscal year in Federal awards must have a single or program-specific audit conducted for that year in accordance with the provisions of this part

Single Audit Requirements (continued)

🌀 Low-risk Auditee (2 CFR 200.520)

- Based on the 2 preceding audits (if a single audit was performed)
 - Unmodified opinion on the financial statements
 - No material weaknesses under GAGAS
 - No substantial doubt about auditee's ability to continue as going concern (see Independent Auditor's Report)
 - No Federal Programs had audit findings in Type A programs identified as:
 - Material weakness
 - Modified opinion
 - Questioned costs exceeding 5% of the federal awards expended for that Type A program

Single Audit Requirements (continued)

*Schedule of Findings and Questioned Costs
2 CFR Section 200.515
June 30, 2022*

- Where to find information from previous slide
 - See Schedule of Findings and Questioned Costs (SFQC) in prior-year financial statements →

- Key point: A first- or second-year single audit CANNOT be low risk. What does this mean?

I. SUMMARY OF AUDITOR'S RESULTS		
(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	None Reported
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	Yes
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified – Child Nutrition Cluster (AL #s 10.553 and 10.555) Unmodified – COVID-19 Education Stabilization Fund (AL #s 84.425D and 84.425U)
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	Yes
(d)(1)(vii)	Major Programs (list): Child Nutrition Cluster COVID-19, Education Stabilization Fund	Assistance Listing # 10.553/10.555 84.425D/84.425U
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 750,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR §200.520?	No

Single Audit Requirements (continued)

🌀 Low-risk Auditee (2 CFR 200.520)

- Total testing over SEFA MUST cover at least 20 percent of total federal awards expended
- If not a low-risk auditee, auditors MUST test federal programs that cover at least 40 percent of total federal awards expended on the SEFA

🌀 Type A Programs

- Over at least \$750,000
- Determination of low-risk qualifications
 - Audited as major in 1 of previous 2 years
 - No material weaknesses
 - Unmodified opinion
 - No questioned costs that exceed 5% of the program expenditures during those audits

Single Audit Requirements (continued)

- ☉ Type B Programs – Exceeds \$187,500 and is less than \$750,000
- ☉ The auditor must identify Type B programs which are high-risk using professional judgment and the criteria in §200.519 Criteria for Federal program risk (see next slide).
 - However, the auditor is not required to identify more high-risk Type B programs than at least one-fourth the number of low-risk Type A programs

Single Audit Requirements (continued)

Higher-risk programs from 2022 Compliance Supplement



Includes
ESSER

Agency	Assistance Listing Number	Title
Education*	84.425	Education Stabilization Fund
FCC*	32.009	Emergency Connectivity Fund Program
HHS*	93.461	Testing for the Uninsured
HHS*	93.498	Provider Relief Fund
HHS**	93778/93.777/93.775	Medicaid Cluster
Transportation**	20.106	Airport Improvement Fund
Transportation**	20.500/20.507/20.525/20.526	Federal Transit Cluster
Transportation**	20.315	National Railroad Passenger Corporation Grants
Treasury*	21.023	Emergency Rental Assistance
Treasury*	21.027	Coronavirus State and Local Fiscal Recovery Funds

* These programs were created by law and are thus considered 100% COVID-19 funding.

** These programs were existing programs that received additional funding from one or more of the laws as a result of the pandemic.

Single Audit Requirements (continued)

- At a minimum, the auditor must audit all of the following as major programs:
 - (1) All Type A programs not identified as low-risk
 - (2) All Type B programs identified as high-risk
- After programs meeting (1) and (2) are selected, the percentage-of-coverage rule applies (20% or 40% of SEFA)
- Type B Programs – Exceeds \$187,500, less than \$750,000
- The auditor must identify Type B programs which are high-risk using professional judgment and the criteria in §200.519 Criteria for Federal program risk.
 - However, the auditor is not required to identify more high-risk Type B programs than at least one-fourth the number of low-risk Type A programs

SEFA example

Federal Grantor	Federal CFDA Number	Grant Number	Federal Receipts	Total Amount Provided to Subrecipients	Federal Expenditures
DEPARTMENT OF TRANSPORTATION:					
Direct:					
Federal Aviation Administration					
Airport Improvement Program (AIP):					
	20.106				
CMH Taxiway F & H Rehabilitation		3-39-0025-93	\$ 3,001,247	\$ -	\$ 3,001,247
CMH De-Icer Trucks and Three 6,000 Ton Snow Blowers		3-39-0025-94	1,987,529	-	1,987,529
Rehabilitate Taxiway A Connectors (Ph. 1C), Update Pavement Management Program for LCK (2018/2019)		3-39-0117-46	472,818	-	472,818
LCK MOS Phase 2A		3-39-0117-49	1,570,594	-	1,570,594
Runway 5R-23L Rehab and MOS Phase 2B		3-39-0117-50	11,001,169	-	11,001,169
LCK SRE - Front-End Loader		3-39-0117-51	367,515	-	367,515
Coronavirus Aid, Relief, and Economic Security Act (CARES Act):					
	20.106				
COVID-19 John Glenn International Airport		3-39-0025-92	12,359,456	-	12,359,456
COVID-19 Rickenbacker International Airport		3-39-0117-48	400,000	-	400,000
Subtotal Federal Aviation Administration			31,160,328	-	31,160,328
Pass Through:					
National Highway Traffic Safety Administration -					
Minimum Penalties for Repeat Offenders for Driving While Intoxicated					
	20.608	DUI FFY 2021	3,903	-	5,000
Subtotal National Highway Traffic Safety Administration			3,903	-	5,000
TOTAL DEPARTMENT OF TRANSPORTATION			31,164,231	-	31,165,328
DEPARTMENT OF JUSTICE:					
Direct:					
Drug Enforcement Agency -					
Equitable Sharing Program					
	16.922	N/A	250,868	-	174,011
TOTAL DEPARTMENT OF JUSTICE			250,868	-	174,011
TOTAL FEDERAL AWARDS			\$ 31,415,100	\$ -	\$ 31,339,339

Single Audit Requirements (continued)

Key takeaways

- Federal stimulus funds have created many more first-time single audits
- More major programs being tested since more higher-risk programs
- More audit findings and qualified opinions related to stimulus funds
- Fewer low-risk auditees
- Strained staffing and single audit resources at entities

Drafting Your SEFA

🌀 Components of a SEFA (2 CFR 200.510(b))

- (b) Schedule of expenditures of Federal awards. The auditee must also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements which must include the total Federal awards expended as determined in accordance with §200.502 Basis for determining Federal awards expended. While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple Federal award years, the auditee may list the amount of Federal awards expended for each Federal award year separately. At a minimum, the schedule must:
 - (1) List individual Federal programs by Federal agency. For a cluster of programs, provide the cluster name, list individual Federal programs within the cluster of programs, and provide the applicable Federal agency name. For R&D, total Federal awards expended must be shown either by individual Federal award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services
 - (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included

Drafting Your SEFA (continued)

🌀 Components of a SEFA (2 CFR 200.510(b)) (continued)

- (3) Provide total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the ALN information is not available. For a cluster of programs also provide the total for the cluster
- (4) Include the total amount provided to subrecipients from each Federal program
- (5) For loan or loan guarantee programs described in §200.502 Basis for determining Federal awards expended, paragraph (b), identify in the notes to the schedule the balances outstanding at the end of the audit period. This is in addition to including the total Federal awards expended for loan or loan guarantee programs in the schedule
- (6) Include notes that describe that significant accounting policies used in preparing the schedule, and note whether or not the auditee elected to use the 10% de minimis cost rate as covered in §200.414 Indirect (F&A) costs

Drafting Your SEFA (continued)

- 🌀 Do you have controls to ensure your SEFA is complete and accurate?
 - How do you communicate across the entity?
 - How do you track direct vendor payments (ECF payments for example)?
 - Do you have a process for determining loans that need to be reported on the SEFA, if any?
 - Do you know which grants are direct and which ones are pass-through?
 - Have you identified which funding is COVID-19 money and added the prefix “COVID-19” to the award on the SEFA?

Drafting Your SEFA (continued)

- Do you have controls to ensure your SEFA is complete and accurate? (continued)
 - Review grant agreements or information from ODE to identify the Assistance Listing Number (ALN)
 - Review SAM.gov for information on the program
 - Review usaspending.gov to determine if your entity received any other direct funding from the federal government
 - Have you received any grants from the state? Have you confirmed whether they are state grants or federal grants?
 - See AOS aids here:
<https://ohioauditor.gov/references/practiceaids.html>

Drafting Your SEFA (continued)

🌀 Risks of a misstated SEFA

- Material weakness in Internal Control Over Financial Reporting
- Recall and reissue SEFA and related reports
- Not a low-risk auditee resulting in additional testing and additional costs for next two years
- Potential loss of federal funding



SEFA Example

Federal Grantor/ Pass-Through Grantor/ Program Title	Assistance Listing Number	Grant Number	Federal Disbursements	Amount Paid to Subrecipients
U. S. Department of Education:				
(Passed Through Ohio Department of Education)				
Title I Grants to Local Educational Agencies	84.010A	2021	\$ 136,796	\$ -
Title I Grants to Local Educational Agencies	84.010A	2022	989,245	-
Total Title I Grants to Local Educational Agencies			1,126,041	-
<i>Special Education Cluster:</i>				
Special Education Grants to States	84.027A	2021	183,444	-
Special Education Grants to States-Restoration	84.027A	2021	3,212	-
Special Education Grants to States	84.027A	2022	1,989,605	-
COVID-19 Special Education Grants to States-ARP	84.027X	2022	54,271	-
Total Special Education Grants to States			2,230,532	-
Special Education Preschool Grants	84.173A	2022	39,619	-
COVID-19 Special Education Preschool Grants - ARP	84.173X	2022	2,282	-
Total Special Education Preschool			41,901	-
<i>Total Special Education Cluster:</i>			2,272,433	-
English Language Acquisition State Grants	84.365A	2021	1,852	-
English Language Acquisition State Grants	84.365A	2022	73,028	-
Total English Language Acquisition State Grants			74,880	-
Improving Teacher Quality State Grants	84.367A	2021	8,398	-
Improving Teacher Quality State Grants	84.367A	2022	61,228	-
Total Improving Teacher Quality State Grants			69,626	-
Student Support and Academic Enrichment Program	84.424A	2022	107,696	-
Education Stabilization Fund				
COVID-19 (ESSER)	84.425D	2022	95,533	-
COVID-19 (ESSER II)	84.425D	2022	943,128	-
COVID-19 (ARP ESSER)	84.425U	2022	852,078	-
Total Education Stabilization Fund			1,890,739	-
Total U.S. Department of Education			5,541,415	-
Federal Communications Commission (Direct)				
COVID-19 - Emergency Connectivity Fund Program	32.009	2022	25,576	-

SEFA Notes Example

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of the Gahanna-Jefferson Public School District (the District) under programs of the federal government for the year ended June 30, 2022. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the District.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement.

NOTE C – INDIRECT COST RATE

The District has elected to not use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE D - CHILD NUTRITION CLUSTER

The District commingles cash receipts from the U.S. Department of Agriculture with similar State grants. When reporting expenditures on this Schedule, the District assumes it expends federal monies first.

Drafting Your SEFA (continued)

🌀 Data Collection Form (DCF)

- A SEFA is required to be included as supplementary information to the financial statements
- The information from the SEFA and single audit is also required to be submitted to the Auditor of State and ultimately the Federal Audit Clearinghouse
 - Many audit firms help with the data entry for the DCF but management is responsible for its accuracy
- Amounts on the SEFA and the DCF must match; errors can result in agency reviews and potential reissuance of the DCF

Drafting Your SEFA (continued)

Key takeaways


- The entity is responsible for preparing a complete and accurate SEFA and notes to SEFA
- SEFA misstatements can result in audit findings and prohibit an entity from being a low-risk auditee
- Incomplete or misstated SEFAs can also result in having to reissue the data collection form (DCF)


Uniform Guidance Updates

2022 Compliance Supplement

- 🌀 Issued May 11, 2022
- 🌀 Effective for single audits of fiscal years ending June 30, 2022 and after
- 🌀 Full compliance supplement is available [here](#)
- 🌀 Reminder to still review the OMB technical update from April 8, 2022, available [here](#)
 - More detail on next slide

2022 OMB Technical Update

-  CSLFRF: Alternative approach for single audit
 - Will discuss in a separate section later on, but may be pertinent for entities who have not had a single audit before

-  Provider Relief Funds (PRF)
 - Removed the need for auditors to test compliance with Special Test and Provisions: Out-of-Network Expenses.
 - HHS determined that the review requirements are no longer meaningful and applicable to the oversight of the program

2022 Compliance Supplement

- Higher-risk programs
 - OMB has designated several programs as higher risk (see slide 8)
 - Type A programs
 - Higher-risk program will often result in a Type A program/cluster being audited as a major program
 - Auditor is not precluded from determining that a higher-risk Type A program/cluster qualifies as a low-risk Type A program if 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/cluster during the entity's fiscal year is not material to the program/cluster as a whole

2022 Compliance Supplement

Higher-risk programs (continued)

- Type B programs
 - Auditors are not required to prioritize the assessment of risk for higher-risk Type B programs/clusters over other Type B programs/clusters
 - Must consider the “higher risk” designation along with the other factors of risk assessment included in section 200.519 of Uniform Guidance when assessing Type B programs/clusters
 - Potential to consider more Type B programs as subject to audit; engagement teams should review and consult with the audit principal to determine overall risk

Separate agency guidance

- Auditors: Make sure to review the Compliance Supplement as well as review the federal agency guidance for each major program
- Clients: Guidance is issued to communicate the relevant rules and regulations and provide clarification, but does not create new compliance requirements

2022 Compliance Supplement

Higher-risk programs

Agency	Assistance Listing Number	Title
Education*	84.425	Education Stabilization Fund
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* These programs were created by law and are thus considered 100% COVID-19 funding.

** These programs were existing programs that received additional funding from one or more of the laws as a result of the pandemic.



Includes
ESSER

2022 Compliance Supplement

🌀 Other changes

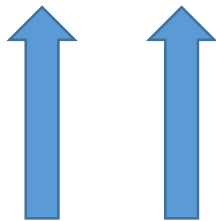
- Single audit due dates
 - No changes to due dates and no extensions at this time
 - Deadline: DCF and single audit reporting package is due within the earlier of 30 days after receipt of the auditor's reports or nine months after the end of the audit period
- Federal Audit Clearinghouse (FAC) transition from Census to General Services Administration (GSA)
 - 2022 CS indicated that the change was effective October 1, 2022; however, that has been extended one year
 - Point: For most 12/31/22 YEs, submissions will go to the FAC as normal

Compliance Requirements

- 🌀 OMB required agencies to limit compliance requirements subject to audit to 6
 - Often called the “pick-six” for auditors
- 🌀 Section A – Activities Allowed & Section B – Allowable Costs considered 1 requirement
- 🌀 As identified in Part 2 Matrix, requirements are now subject to audit or not subject to audit
 - Requirements identified as subject to audit can still be evaluated as not being direct and material.
 - Still need to document evaluation
- 🌀 Requirements can be direct and material but not subject to audit

Compliance Requirements (continued)

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



Combined for pick-six consideration by OMB

Compliance Requirements (continued)

- 🌀 Auditors are not expected to test requirements identified as not subject to audit.
- 🌀 However, not prohibited from expanding audit procedures if:
 - Grant awards specify additional material compliance requirements
 - Auditor is aware of additional information that would lead to increased risk of fraud, waste, or abuse
 - Noncompliance could have material impact on the FS (GAGAS)
- 🌀 Still required to follow up on prior audit findings in accordance with 2 CFR 200.514(e)

Compliance Requirements (continued)

Takeaways

- There are 12 compliance requirements and entities are responsible for compliance with all 12, if applicable
- Grant agreements may have additional compliance requirements
- Auditors are responsible for testing at least six (pick-six) of which the minimum is directed by the Compliance Supplement
- The preceding slides were a brief overview, entities should consult with their auditors regarding ongoing compliance and internal controls

American Rescue Plan Act - CSLFRF

ARPA – CSLFRF Background

- 🌀 [Interim Final Rule](#) issued May 2021
- 🌀 [Final Rule](#) issued January 6, 2022 (can be early adopted)
- 🌀 Additional guidance can be found here: [ARPA CSLFRF Guidance](#)
- 🌀 Program is \$350 billion to over 30,000 recipients
 - Direct payments to governments with populations over 50,000
 - Payments to Non-entitlement Units (NEUs) often came through the state

ARPA – CSLFRF Eligible Uses

- 🌀 Respond to public health emergency due to COVID-19 or its negative economic impact
- 🌀 Premium pay to eligible workers performing essential work
- 🌀 Revenue loss with expenditures on government services
 - Calculation of revenue loss not required if under \$10 million to be used in this category
- 🌀 Investments in water, sewer, or broadband infrastructure

ARPA – CSLFRF Ineligible Uses

- ⌚ Offsetting a reduction in net tax revenue (applicable to states and territories)
- ⌚ Deposits into pension funds
- ⌚ Paying debt service or replenishing financial reserves and rainy-day funds
- ⌚ Satisfaction of settlements or judgments
- ⌚ Programs, services, or capital expenditures that include a term/condition that undermines efforts to stop the spread of COVID-19

ARPA – CSLFRF Period of Performance

- 🌀 Begins on date awards are issued and ends on December 31, 2026
- 🌀 May only use funds to cover eligible costs incurred (obligated) during period of March 3, 2021 through December 31, 2024
- 🌀 Funds must be obligated by December 31, 2024 and spent by December 31, 2026

ARPA – CSLFRF Single Audit Testing

- Issued under ALN 21.027
- Included in Addendum #1 to 2021 Compliance Supplement
 - Read [GAQC Alert #439](#) for April 2022 update
- Original and updated sections can be found here: [CSLFRF Compliance Supplement](#)
- Introduced the ability to do an alternative compliance examination engagement for certain recipients

ARPA – CSLFRF Compliance Examination

- Requirements to be eligible for this testing (both must be met)
 - The recipient's total CSLFRF allocation received directly from Treasury or received as a non-entitlement unit of local government is below the \$10 million revenue-loss standard allowance; AND
 - Other Federal expenditures not from the CSLFRF allocation above are less than \$750,000 during the recipient's fiscal year
- Applicable standards
 - AICPA Statements on Standards for Attestation Engagements ([AT-C section 315, Compliance Attestation](#)); and
 - [Government Auditing Standards](#) (chapter 7, Standards for Attestation Engagements and Reviews of Financial Statements, focuses on attestation engagements)
 - Auditors will also want to review AT-C 105 and AT-C 205
- Narrows the scope of compliance requirement testing to A/B – Activities Allowed or Unallowable/Allowable Cost Principles
- End product will be an examination opinion on compliance

ARPA – CSLFRF Differences Between Single Audit and Compliance Examination

- Financial statement audit is not required
- SEFA is not prepared
- The requirements for internal control in Uniform Guidance section 200.514(c) are not required for this engagement
- AT-C 315.15 only requires the practitioner to obtain an understanding of relevant portions of internal control over compliance sufficient to plan the engagement and to assess control risk for compliance with specified requirements
- Management must meet attestation engagement preconditions of AT-Cs 105 and 205.
 - If there is a financial statement audit, this is met and if not, management must provide proof that they qualify for the compliance examination

ARPA – CSLFRF Audit Matters

- Consider the following for your clients
 - Have you received ARPA money?
 - Check <https://www.usaspending.gov/search> to corroborate management
 - How much ARPA money have you spent?
 - How are you spending the funds?
 - Do you have questions (if so, reach out to the presenters today and/or your auditors)?
- Ask clients how much other federal funding they have received.
 - Are they eligible for the compliance examination?
- Audit teams need to document SEFA completeness!

Provider Relief Funds

PRF Background

- 🌀 Created by the CARES Act and distributed by the U.S. Department of Health and Human Services (HHS)
- 🌀 Total of \$175 billion allocated
- 🌀 Funds do not need to be repaid if qualifications are met—they are not loans
- 🌀 What Rea clients have received the funding?
 - Cities
 - Counties
 - Potentially colleges/universities
 - NFP entities
- 🌀 We need to ask our clients if they have received these funds through HHS—look for entities with health departments or boards of health

PRF Eligible Expenditures

- Two eligible uses
 - Healthcare-related expenses
 - Healthcare-related lost revenue
- Healthcare-related expenses (not reimbursed from another source)
 - Costs incurred to prevent, prepare for, and/or respond to the coronavirus
 - General and administrative expenses
- Three lost revenue methods
 - Difference between 2019 and 2020 actual patient care revenue
 - Difference between 2020 budgeted and 2020/2021 actual revenue
 - A reasonable method of estimating revenue

PRF Period of Availability

PER HRSA

Reporting Portal Period	Payment Received Period (Payments Exceeding \$10,000 in Aggregate Received)	Period of Availability
Period 1	April 10, 2020 to June 30, 2020	January 1, 2020 to June 30, 2021
Period 2	July 1, 2020 to December 31, 2020	January 1, 2020 to December 31, 2021
Period 3	January 1, 2021 to June 30, 2021	January 1, 2020 to June 30, 2022
Period 4	July 1, 2021 to December 31, 2021	January 1, 2020 to December 31, 2022
Period 5*	January 1, 2022 to June 30, 2022	January 1, 2020 to June 30, 2023

* As indicated by the draft version of Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution section of the 2022 Compliance Supplement

PRF SEFA Reporting

Year end	What is included on the Schedule?
Before 6/30/2021	No PRF
6/30/2021 through 12/30/2021	Total expenditures and lost revenues from the Period 1 report submission to the HRSA PRF Reporting Portal
12/31/21 through 6/29/22	Total expenditures and lost revenues from <i>both</i> Period 1 and Period 2 report submission to the HRSA PRF Reporting Portal
6/30/22 through 12/30/2022*	Total expenditures and lost revenues from <i>both</i> Period 2 and Period 3 report submission to the HRSA PRF Reporting Portal
12/31/22 through 6/29/23*	Total expenditures and lost revenues from <i>both</i> Period 3 and Period 4 report submission to the HRSA PRF Reporting Portal
6/30/23 and after*	Reporting guidance related to Period 5 will be included in the 2023 Compliance Supplement

PRF Reporting – What Does it Mean?

- There should have been NO PRF reported on SEFAs for June 30, 2020 and December 31, 2020 year-ends
 - No need to reissue, especially if immaterial
 - We have gotten comments from the AOS/cognizant agencies if PRF was reported
- June 30, 2021 year-ends should first report Period 1 expenditures/lost revenue (see slide 5 for period definitions)
- December 31, 2021 year-ends should report both Period 1 AND Period 2 expenditures/lost revenue
- June 30, 2022 year-ends should report both Period 2 AND Period 3 expenditures/lost revenue
- December 31, 2022 year-ends should report both Period 3 AND Period 4 expenditures/lost revenue

PRF Audit Matters

- 🌀 Inquire of your departments about the receipt of these funds
- 🌀 Search TAGGS to see if your entity received funds
 - <https://taggs.hhs.gov/SearchRecip>
 - Document as part of SEFA completeness testing
- 🌀 Reach out to your boards of health and auditors with questions

Thank you for your time!

Contact [Danny Sklenicka](#) or [Leigha Moran](#) with questions

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