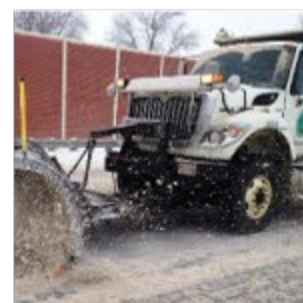


# SEFA (Federal Schedule) & ODOT's Confirmation Process for LPAs



**Michael Miller**  
Lead Auditor – LPA Audit Program  
Office of External Audits



**Department of  
Transportation**

# Topics for This Session - 1

## Project Cost Tracking Spreadsheet

- Why, What, When, Where, Who?

LPA Project Cost Tracking Spreadsheet for LPA-Administered ODOT Projects

ODOT PID #:		Project Name:		Prepared by:	
Accounting Basis Used by LPA for SEFA		Name of Local Public Agency:		Approved by:	

		WORK DATES														
Contractor's Invoice Date	Contractor's Invoice Number	Contractor's Name	Contractor's Start Date for Work Completed	Contractor's End Date for Work Completed	Contractor's Invoice Amount	Any Adjustment Amount	Net Payment Due to Contractor This Invoice	Local Funds for This Invoice Paid by LPA or by ODOT	If Local Funds for This Invoice Paid by LPA - LPA's Check Date or EFT Date	LOCAL \$\$\$ Share of Costs This Invoice	STATE \$\$\$ Share of Costs This Invoice	FEDERAL \$\$\$ Share of Costs This Invoice	Federal Assistance Listing Number (ALN)	Payment Requested from ODOT This Invoice	ODOT Payment was Issued to: LPA or Contractor	ODOT Payment EFT Date or Warrant Date
SAMPLE RECORD WITH FICTIONAL DATA TO ILLUSTRATE HOW A COMPLETE RECORD MAY APPEAR:																
5/10/2019	2245894	Ohio's Best Highway Contractor	4/1/2019	4/30/2019	\$ 100,000.00	\$ -	\$ 100,000.00	LPA	5/20/2019	\$ 10,000.00	\$ 10,000.00	\$ 80,000.00	20.205	\$ 90,000.00	Contractor	6/15/2019
Enter actual project data below:																

# Topics for This Session - 2

## Schedule of Expenditures of Federal Awards (SEFA)

- Why?
- What?
- When?
- Where?
- Who?

Name of Local Government County				
Schedule of Expenditures of Federal Awards For the Year Ended December 31, 2025				
Federal Grantor <i>Pass Through Grantor</i> Program / Cluster Title	Assistance Listing Number	Pass Through Entity Identifying Number	Passed Through To Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF TRANSPORTATION <i>Passed Through Ohio Department of Transportation</i> Highway Planning and Construction				
project name	20.205	PID #	\$0	\$0
project name	20.205	PID #	\$0	\$0
project name	20.205	PID #	\$0	\$0
project name	20.205	PID #	\$0	\$0
project name	20.205	PID #	\$0	\$0
Total Highway Planning and Construction				\$0



# Topics for This Session - 3

## SEFA Confirmation Process

- Why?
- What?
- When?
- Where?
- Who?

### 1. Complete Cost Tracking Spreadsheet

Prepare a detailed schedule of transactions used as the source for the totals reported on the SEFA. Do not protect or otherwise restrict access to the file, as ODOT reviewers need to sort information and enter notes or corrections.

### 2. Complete SEFA Template

We will accept either [the template designed by the Auditor of State \(AOS\)](#) or [a template designed by ODOT to report only FHWA 20.205 funding](#). A template for the [Notes to the SEFA](#) also is available from the AOS.

### 3. Request Confirmation from ODOT

[Email the draft SEFA information compiled in 1 and 2, above, to ODOT](#). Allow a minimum of three weeks for ODOT to process the request. Submissions that do not conform to the list of requested documentation will be returned to the LPA for revision and will not be processed until ODOT receives a complete submittal.



# REGULATIONS & DEFINITIONS



# 2 CFR PART 200

## UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS



### FEDERAL REGISTER

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Vol. 78

Thursday,

No. 248

December 26, 2013

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### Part III

### Office of Management and Budget

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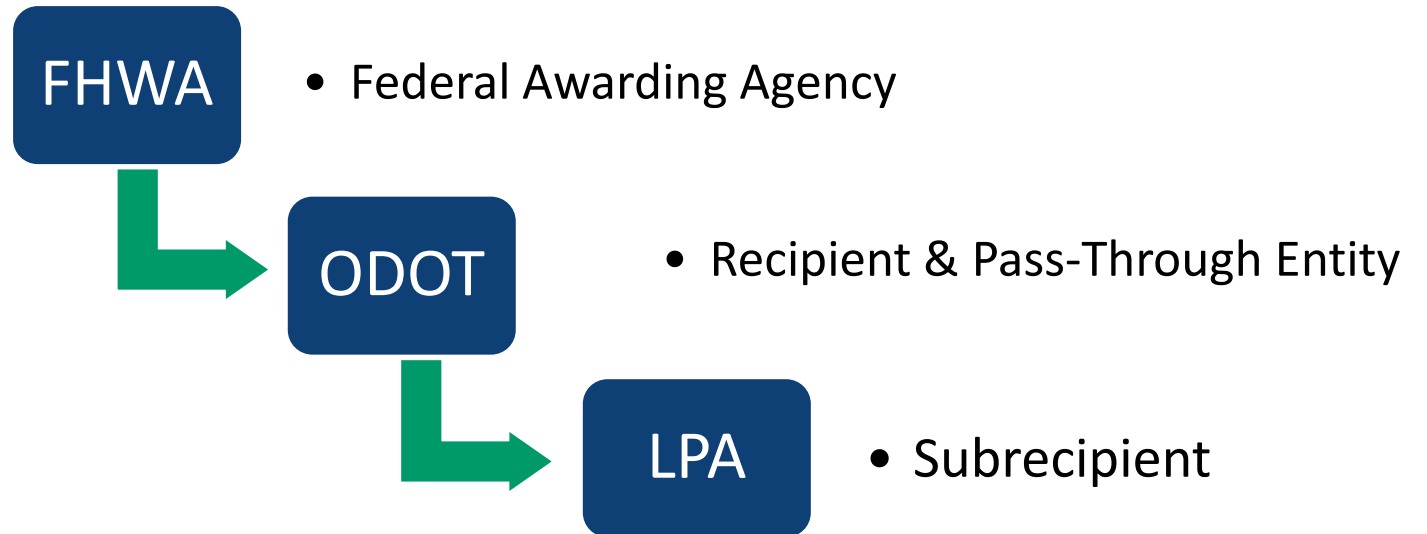
2 CFR Chapter I, Chapter II, Part 200, et al.

Uniform Administrative Requirements, Cost Principles, and Audit  
Requirements for Federal Awards; Final Rule



## 2 CFR PART 200 – 200.1 DEFINITIONS

- Recipient
- Pass-through entity
- Subaward
- Subrecipient



## Beneficiary

- FHWA directed ODOT to classify LPA's who do not properly fit the definition of subrecipient as a beneficiary.
- Example: An LPA may request funding for a project and receive an award of funding for the project. However, if the LPA requests ODOT to administer the Federally funded portion of the project, then for these Federal funds, the LPA would be classified as a beneficiary and not as a subrecipient. The distinction is that the beneficiary does not have administrative responsibilities subject to Federal compliance requirements.



# PROJECT COST TRACKING SPREADSHEET



# PROJECT COST TRACKING SPREADSHEET – WHY?

The tracking sheet is simply a schedule of the detail transactions that is the source for the totals reported on the SEFA.

- 2 CFR 200.302 Financial management



# PROJECT COST TRACKING SPREADSHEET – WHAT?

## Data sources

1. ODOT & LPA Project Agreement(s)
2. Contractor & consultant invoices issued to LPA
3. LPA's cancelled checks & EFT data
4. LPA's invoices submitted to and approved by ODOT
5. ODOT's FIN Project Payments (by PID) Report from the Construction Management Reporting System (CMRS) website



# PROJECT COST TRACKING WORKSHEET – WHAT?

## ODOT – STATE OF OHIO WARRANT DATES

- If your agency arranged for ODOT to pay the contractor directly after your agency received and approved the contractor's invoice, you will need to obtain the Warrant Dates from ODOT's website.
- Currently the report is available in the Construction Management Reporting System.

AUDITOR OF STATE BULLETIN 2000-008  
MAY 2, 2000

SUBJECT: ACCOUNTING FOR CASH BASIS LOCAL GOVERNMENTS' PARTICIPATION  
IN ON-BEHALF-OF GRANTS OR IMPROVEMENT PROJECTS<sup>1</sup>



# PROJECT COST TRACKING SPREADSHEET – WHAT?

## CMRS – CAPITAL PROGRAM PAYMENT REPORT

<https://cmsportal.dot.state.oh.us/Home/ContractorReports>

### Direct Link -

<https://cmsportal.dot.state.oh.us/Home/ViewExtReport?RptNme=CMSPortal%252fPublic%252fFIN%2BPr oject%2BPayments%2Bby%2BPID&RptTitle=FIN%20Project%20Payments%20%28by%20PID%29>

Project Information	
104.02 Report	SiteManager   AWP
Available Contractor Personnel for AWP	View Report
Basic Project Data by Project	SiteManager   AWP
Capital Program Payment Report	SiteManager
Contractor Material Log (CML)	View Report
Daily Work Report	SiteManager   AWP
FIN Project Payments (by PID) ←	View Report
Line Items Paid on a Project	SiteManager   AWP
List of Line Items	SiteManager   AWP
No CML Material Set Report	AWP
Proposal Line Items Paid by Estimate	SiteManager
Prompt Payment Verification Report	SiteManager   AWP
Summary of Payment Records and DBE Commitments	View Report



# TRACKING SPREADSHEET - WHICH DATE DO I USE?

## Cash basis

- LPA's check date, if LPA paid the Federal share to the consultant, contractor, etc. and will be reimbursed by ODOT.
- ODOT – State of Ohio Warrant Date, if the LPA received and approved the invoice and then forwarded that unpaid invoice to ODOT so that ODOT issued a direct payment to the consultant, contractor, etc.

## Accrual basis

- Likely either the contractor's invoice date or last date work was performed for that billing cycle.



# PROJECT COST TRACKING SPREADSHEET – WHAT?

## ODOT / CEAO Task Orders

- The Federal share of project costs administered by ODOT / CEAO are not classified as subawards and those costs do not get reported on the LPA's SEFA.
- Ideally, these costs would not be recorded on the Tracking Sheets to ensure they do not transfer to the SEFA.
- It is expected that the LPA would not typically be receiving copies of these invoices
- Same policy is true for ODOT-Let construction. If Federal funds, this portion is not a subaward to the LPA.



## Eligible Unbilled Project Costs

- The LPA has expended funds for project costs that have not yet been submitted to ODOT for reimbursement. Most commonly for construction engineering-inspection costs but also has been noted for right-of-way costs and even contractor costs.
- Cash basis reporting assigns project costs paid by LPA using the LPA's check date. Must record these costs on tracking sheet even if not yet reimbursed by ODOT.



# PROJECT COST TRACKING SPREADSHEET – WHEN?

## Regularly for paid project costs.

- Prepare the tracking sheets for each project throughout the year as transactions occur.

## Regularly for eligible unbilled costs.

- Recommended to record LPA's reimbursable labor costs and related fringe and indirect costs on a regular cycle. Choose either monthly or quarterly frequency.

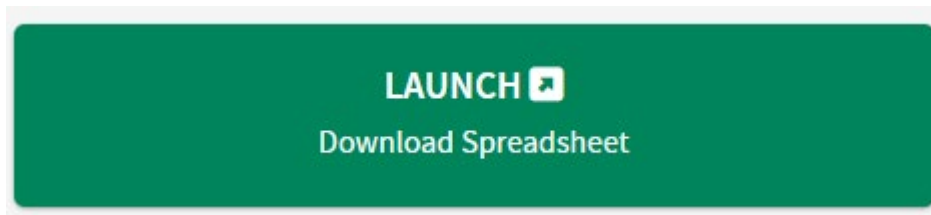


# PROJECT COST TRACKING – WHERE?

## Project Cost Tracking Spreadsheet

- ODOT/Know Our Programs/External Audits/Local Public Agency (LPA) Auditing/LPA Project Cost Tracking Spreadsheet
- See section LPA Project Cost Tracking Spreadsheet

<https://www.transportation.ohio.gov/programs/external-audits/audit-lpa/lpa-cost-tracking>



# PROJECT COST TRACKING SPREADSHEET – WHO?

Your local government's fiscal officer will likely need the tracking sheets along with the draft SEFA for your department, office, etc.

- County Auditor
- City Auditor
- Village Finance Director
- Township Fiscal Officer
- Etc.



# PROJECT COST TRACKING SPREADSHEET - EXAMPLE

ODOT website

<https://www.transportation.ohio.gov/programs/external-audits/audit-lpa/lpa-cost-tracking>

- If link doesn't work, search "SEFA Confirmation" on ODOT website



# SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)



# SEFA PREPARATION – WHY?

## §200.510(b) SEFA

- 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.
- Totals reported are used to determine Major Federal Programs for Single Audit testing.



# SEFA PREPARATION – WHAT?

## §200.510(b)(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.



# SEFA PREPARATION – WHAT?

## §200.510(b)(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.



# SEFA PREPARATION – WHAT?

## §200.510(b)(3)

- Provide total Federal awards expended for each individual Federal program and the Assistance Listing Number or other identifying number when the Assistance Listing information is not available. For a cluster of programs also provide the total for the cluster.



# SEFA PREPARATION – WHAT?

## ODOT Notice re. FHWA ALN Changes

<https://www.transportation.ohio.gov/programs/external-audits/audit-lpa/2026-01-22>

### Announcements

#### Revisions to the Schedule of Assistance Listing Numbers (ALNs) for FHWA Grant Funds

Local public agencies (LPAs) should be aware of recent changes to the Assistance Listing Numbers (ALNs) for FHWA grant funds.

January 22, 2026



# SEFA PREPARATION – WHAT?

## §200.510(b)(4)

- Include the total amount provided to subrecipients from each Federal program.



# SEFA PREPARATION – WHEN?

## §200.510(b) SEFA

- 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.



# SEFA PREPARATION – WHERE?

## Official SEFA Template by AOS

<https://ohioauditor.gov/references/practiceaids.html>

### Single Audit Report Shells

- Sample Corrective Action Plan Uniform Guidance (docx)
- • Schedule of Expenditures of Federal Awards Uniform Guidance — May 2025 (xlsx)
- • Notes to the Schedule of Expenditures of Federal Awards Uniform Guidance — Nov 2025 (docx)
- Schedule of Findings and Questioned Costs Uniform Guidance (docx)
- Schedule of Prior Findings and Questioned Costs Uniform Guidance — Nov 2025 (docx)



# SEFA PREPARATION – WHERE?

ODOT – FHWA template

SEFA Guidance for LPAs

- ODOT External Audits webpage
- ODOT/Know Our Programs/External Audits/Local Public Agency (LPA) Auditing/Schedule of Expenditures of Federal Awards (SEFA) Guidance for LPAs

<https://www.transportation.ohio.gov/programs/external-audits/audit-lpa/guidance-lpa-sefa>

(Or search for “ODOT SEFA confirmations” on an Internet search engine.)



# SEFA PREPARATION – WHO?

Your local government's fiscal officer will be needing the draft SEFA for your department, office, etc.

- County Auditor
- City Auditor
- Village Finance Director
- Township Fiscal Officer
- Etc.



# SEFA PREPARATION - EXAMPLE

## AOS website

<https://ohioauditor.gov/references/practiceaids.html>

- If link doesn't work, search "practice aids" on AOS website

## ODOT Website

<https://www.dot.state.oh.us/external-audits/LPA%20Auditing/LPA-FHWA-20205-ODOT-SEFA-Template.xlsx>

- If link doesn't work, search "SEFA confirmation" on ODOT website



# SEFA CONFIRMATION PROCESS



# SEFA CONFIRMATION PROCESS – WHY?

The rate of SEFA errors for FHWA-ODOT projects in the LPA community has been too high for several years.

The Auditor of State's CFAE office requested ODOT develop a process to review the LPA's draft SEFA to prevent audit reports from needing to be corrected and reissued.



# SEFA CONFIRMATION PROCESS– WHAT?

## SEFA Guidance for LPAs

- ODOT External Audits webpage
- ODOT/Know Our Programs/External Audits/Local Public Agency (LPA) Auditing

<https://www.transportation.ohio.gov/programs/external-audits/audit-lpa/guidance-lpa-sefa>

(Or search for “ODOT SEFA confirmations” on an Internet search engine.)



# SEFA CONFIRMATION PROCESS – WHAT?

## Complete the Project Cost Tracking Spreadsheet(s)

### 1. Complete Project Cost Tracking Spreadsheet(s)

For each project with activity during the year, prepare a detailed schedule of transactions used as the source for the annual totals reported on the SEFA. Do not protect or otherwise restrict access to the file, as ODOT reviewers may need to sort the data and enter notes or corrections.



# SEFA CONFIRMATION PROCESS – WHAT?

## Confirm the State of Ohio Warrant Dates

### 2. *Confirm Warrant Dates*

To confirm State of Ohio Warrant Dates, we recommend running the [FIN Project Payments by PID](#) report for each project. This report can be used to verify the disbursement of specific Federal fund payments; however, the report does not identify which entity (ODOT or the LPA) was responsible for administration of the various Federally funded phases/subphases.



# SEFA CONFIRMATION PROCESS – WHAT?

## Complete the DOT section of the draft SEFA

### 3. Complete SEFA Template

We will accept either [the template designed by the Auditor of State \(AOS\)](#) or [a template designed by ODOT to report only FHWA 20.205 funding](#). A template for the [Notes to the SEFA also is available from the AOS](#).



# SEFA CONFIRMATION PROCESS – WHEN?

Ideally, the LPA will have the Project Cost Tracking Spreadsheets and the DOT section of the draft SEFA completed and ready to submit not later than one month after the end of the fiscal year.



# SEFA CONFIRMATION PROCESS – WHERE?

Send the completed Excel workbooks to ODOT for confirmation

- [OEA-LPA-AUDITS@dot.ohio.gov](mailto:OEA-LPA-AUDITS@dot.ohio.gov)

## 4. Request Confirmation from ODOT

Email the draft SEFA information compiled in 1 and 2, above, to ODOT. Allow a minimum of three weeks for ODOT to process the request. Submissions that do not reasonably conform to the list of requested documentation will be returned to the LPA for revision and will not be processed until ODOT receives a complete submittal.

# SEFA CONFIRMATION PROCESS – WHO?

Once you receive ODOT's concurrence that our records agree, your local government's fiscal officer will be needing the ODOT approval to share with the audit team assigned to perform the audit.



# CONTACT INFORMATION

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**Department of  
Transportation**

[transportation.ohio.gov](http://transportation.ohio.gov)

**THANK YOU**