

COVID-19 Impacts on the Schedule of Expenditures of Federal Awards

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As a result of the COVID-19 pandemic, entities all over the United States are seeing an influx of federally funded programs. Over the last 18 months, many new federal programs have been established, and funding has also been added to existing federal programs through the implementation of different acts. The 2020 Compliance Supplement Addendum, as well as the 2021 Compliance Supplement, added a couple of additional requirements related to the presentation of the Schedule of Expenditures of Federal Awards (SEFA) when utilizing the COVID-19 funding.

The first added requirement is the identification of COVID-19 related awards on the face of the SEFA. To maximize the transparency and accountability of COVID-19 related award expenditures, the compliance supplement instructs recipients and subrecipients to separately identify the COVID-19 Emergency Acts expenditures on the face of the SEFA.

For new programs, the requirement will be accomplished by adding "COVID-19" as a prefix to the program name as well as adding an additional column for Additional Award Identification in which the program needs to be identified as "COVID-19".

For existing programs that have both COVID-19 expenditures and non-COVID-19 expenditures, the same prefix and column needs to be added. The difference will be that the COVID-19 related expenditures needs to be presented in a separate line from the non-COVID-19 expenditures.

See example below:

| | a | b | c | d | e | f | g | h |
|-----------------------------|--------------------------------|--|---------------------------------|--|-----------------|--------------|--|--------------------------------|
| | Assistance Listing # | Assistance Listing # | | | | | | |
| Row Number (auto-generated) | Federal Awarding Agency Prefix | Assistance Listing Three-Digit Extension | Additional Award Identification | Federal Program Name | Amount Expended | Cluster Name | Federal Program Total (auto-generated) | Cluster Total (auto-generated) |
| | | | | | (\$) | | (\$) | (\$) |
| 1 | 93 | 558 | | TEMPORARY ASSISTANCE FOR NEEDY FAMILIES | \$3,000,000.00 | | \$4,000,000.00 | |
| 2 | 93 | 558 | COVID-19 | COVID-19 - TEMPORARY ASSISTANCE FOR NEEDY FAMILIES | \$1,000,000.00 | | \$4,000,000.00 | |
| | | | | Total Federal Awards Expended = | \$4,000,000.00 | | | |

The second added requirement relates to donated personal protective equipment (PPE). During the emergency period of the COVID-19 pandemic, federal agencies and recipients were allowed to donate PPE purchased with federal assistance funds to various entities for the COVID-19 response. The compliance supplement requires agencies that received donated PPE from these federal agencies disclose the market value of the received PPE donations as a footnote to the SEFA.

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