



State of Louisiana
Division of Administration
Office of Statewide Reporting and Accounting Policy

August 6, 2010

OSRAP MEMORANDUM 11-06

TO: Fiscal Officers
All State Agencies

FROM: Afranie Adomako, CPA
Director

SUBJECT: Preparing the Fiscal Year Ended June 30, 2010 Schedule 8s

The instructions for preparing the Schedules of Expenditures of Federal Awards (SEFA) (Schedule 8s) for state agencies have been compiled into a single adobe file (FY 10 Schd 8 Instructions for Agencies.pdf). The instructions for preparing the Schedules of Expenditures of Federal Awards for component units have been compiled into a single adobe file (FY 10 Schd 8 Instructions for Component Units.pdf). The adobe file may be printed from our website www.doa.la.gov/osrap/index.htm (click on Schedule 8 Instructions and select the file) to aid you in preparing the schedules.

There are changes to last year's instructions for the preparation of the Schedule 8's.

The following changes were made in the section on Clusters beginning on page 13 of the instructions:

- 1. Research and Development Cluster – Substance of Agreement should be evaluated to determine the proper inclusion/exclusion of an activity in the R&D Cluster**
- 2. Student Financial Assistance Cluster – CFDA 93.925 – Name Change**
- 3. USDA – Schools and Roads Cluster – CFDA 10.665 – Name Change**
- 4. DOC – Public Works and Economic Development Cluster – CFDA 11.300 – Name Change**
- 5. HUD – Housing Voucher Cluster – New Cluster**
- 6. ED – Impact Aid Cluster – CFDA 84.401 – New ARRA Program added to Cluster**
- 7. ED – Educational Technology State Grants Cluster – New Cluster**
- 8. HHS – Health Centers Cluster – Deleted from List of Clusters**
- 9. DHS – Homeland Security Cluster – Two new Programs and Note added to Cluster**
- 10. Other Programs Not Included in the OMB A-133 Compliance Supplement Deemed to be Other Clusters – New ED Clusters of Programs**

There is one change to the “Federal Two-Digit Prefix List” found on pages 22 & 23 of the instructions. The two digit prefix 83 for Federal Emergency Management Agency has been deleted. Please use the two digit prefix 97 for the Department of Homeland Security for FEMA grant awards.

An Excel Workbook containing the blank Schedule 8 forms and examples and is on our website (filename: Agency Schd 8s.xls or Component Unit Sched 8s.xls) for your use. For uniformity, please use this Excel Workbook to prepare your Schedule 8s.

There were no changes to the Schedule 8 forms included in the Excel Workbook. However, changes were made to the list of Prior Year Federal Findings and list of Major Federal Programs for fiscal year ended June 30, 2010. Please review both the “PY FED FINDINGS” & “MAJOR PROGRAMS” tabs carefully for changes and follow the instructions provided for preparation of Schedules 8-3 and 8-4.

In addition to the individual Schedules, entities are required to combine (Recap) the federal expenditures presented in Schedules 8 & 8-1 by individual federal program and by CFDA number. If you do not have last year’s RECAP file to use as a beginning point or if this is your first year preparing Schedule 8s, please contact Heidi Israel at Heidi.Israel@la.gov for a copy and/or assistance.

Also, please use the Excel Workbook on our website containing the blank forms for Pass-Through Entity and Sub-Recipient contact information (filename: Agency Schd 8 Contact Info.xls or Component Unit Schd 8 Contact Info.xls) to disclose the contact information in a consistent format. Contact information is requested for all pass-through entities and sub-recipients included in all the Schedules.

Many of the requirements and guidelines in the SEFA instructions are taken from the *2010 OMB Circular A-133 Compliance Supplement*. A link to that document has been added to page 5 of the instructions.

The deadline to submit the Schedule 8s to OSRAP is August 31, 2010. Send two hard copies (an original and one copy) of all the individual Schedules, the Recap, and the Contact Information to OSRAP, Post Office Box 94095, Baton Rouge, LA 70804-9095.

NEW THIS YEAR: In addition to the two hard copies, email an electronic copy of the Recap, ALL individual Schedules, and Contact Information to Heidi Israel at Heidi.Israel@la.gov.

To ensure complete and accurate Schedule 8s, please distribute copies of this memorandum to all employees responsible for reporting and administering federal programs. If you have any questions or need additional information, please contact Heidi Israel via email or at (225) 342-1089. Remember, all OSRAP memorandums and forms may be accessed through our home page at <http://www.doa.la.gov/OSRAP/INDEX.HTM>.