

**Franklin County Department of Job and Family Services**  
**A-133/Statement of Expenditures of Financial Awards**  
**Donald Wells, Manager**  
**Hemphill & Associates (614)-461-6110**  
**December 6, 2011**

- How to treat funds from Franklin County Department of Job and Family Services
  - Determine what type of funds
    - Fee for service/vendor
      - No impact on audit requirements
    - Subrecipient of grant
      - Funds count toward federal audit requirements
      - Schedule of Federal Expenditures
- Typical audit issues
  - Financial Statements
    - Policies surrounding cash disbursements/segregation of duties
  - Government Auditing Standards/OMB A-133
    - Allocation of cost
    - Written allocation plan
    - Documentation of Credit cards/ATM transactions
- Horizon
  - Yellow Book 2011 (internet version )
    - Independence
      - Assistance with drafting audit reports
  - OMB A-133 2011 audit
    - Greater focus on improper payments



**(SAMPLE DISTRICT)**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
For the Year Ending August 31, 20XX

1	2	3	4	5	6	7	8	9
Federal Agency Name	Pass Through Agency	Federal Program Title	CFDA Number	Other Identification Number	Expenditures			Footnote
					From Direct Awards	From Pass Through Awards	Total	
USDA	WA OSPI	Food Distribution (Commodities)	10.550	N/A		\$17,250	\$17,250	3
		School Breakfast Program	10.553	N/A		25,000	25,000	
		National School Lunch	10.555	N/A		200,000	200,000	
		Subtotal US Department of Agriculture					\$242,250	
U.S. Dept of Ed	WA OSPI	Title I, Part A, Grants to LEAs	84.010	21464		\$400,500	\$400,500	4
		Title I, Part C, Migrant Education	84.011	23124		65,000	65,000	4
		Impact Aid	84.041	N/A	\$ 30,000		30,000	
		Safe & Drug-Free Schools	84.186	N/A		50,000	50,000	5
		Title II Improving Teacher Quality	84.367	N/A		118,000	118,000	5, 6
Subtotal US Dept of Education					\$30,000	\$633,500	\$633,500	
U.S. Dept of Health and Human Services	WA DOH	Immunization Grants	93.268	RI 12344		\$2,500	\$2,500	3
	ESD 112	Head Start	93.600	10CH002		90,000	90,000	
	WA DSHS	Medicaid Administrative Match	93.778	N/A		3,000	3,000	
Subtotal US Dept of Health and Human Services						\$95,500	\$95,500	
<b>TOTAL FEDERAL AWARDS EXPENDED</b>						<b>\$30,000</b>	<b>\$971,250</b>	<b>\$971,500</b>

The Accompanying Notes to the Schedule of Expenditures of Federal Awards are an Integral Part of this Schedule.

Effective Date  
9/1/08

Supersedes  
NEW

Form

Chapter  
SEFA

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