



Notice to ODOT's LPA Subrecipients and External Auditors – November 15, 2021

This payments report cannot be used as the sole source of information for determining Federal funds expenditures to be reported on the LPA's annual Schedule of Expenditures of Federal Awards (SEFA). The LPA and their external auditors are directed to follow the LPA SEFA Reporting Guidance.

This ODOT guidance document recommends procedures for the LPA to follow to ensure accurate SEFA reporting to avoid potential audit findings.

This CMS payments report was originally designed for contractors to obtain payment verification. ODOT has determined that the source data is sufficient for that purpose; however, since the payments data in this report does not distinguish Federal, state, or local funds, it cannot be used as a stand-alone source for verification of SEFA data.

Additionally, this payments report reflects all of ODOT's expenditures on the project and does not identify only those Federal expenditures to be reported by the LPA.

Furthermore, this ODOT payments report does not reflect any project payments made by the LPA that have not yet been reimbursed by ODOT.

For LPA's preparing a cash basis SEFA, the LPA can use the Warrant Date on this ODOT payments report to assign the ODOT payments to contractors to a fiscal year for the LPA's SEFA reporting. However, if ODOT is issuing a reimbursement payment to the LPA, then the LPA's check dates would be used to assign those payments to a fiscal year.

The LPA's copies of invoices submitted to ODOT and the ODOT-LPA Project Agreement should provide support for the Federal share of the project costs.

Most of ODOT's subrecipients of Federal Awards are subject to compliance with [Title 2 CFR Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards](#). Accordingly, the subrecipient is responsible for maintaining accurate financial records to demonstrate compliance with the requirements documented in [§ 200.302 Financial management](#).

The subrecipient's fiscal procedures and financial records must provide for tracking the project specific expenditure of Federal funds by the subrecipient. The subrecipient's financial records must accurately report, in the proper fiscal year, the Federal funds the subrecipient has expended; including those project expenditures which have not yet been reimbursed by ODOT and the Federal funds payments issued to contractors by ODOT as requested by the LPA.

The ODOT LPA SEFA Reporting Guidance and an Excel template for tracking of Federal funds expenditures is available at:

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

Please contact DOT.LPAQuestions@dot.ohio.gov with any questions regarding this notice.

BY PROCEEDING TO THE REPORT ON NEXT PAGE, YOU ARE ACKNOWLEDGING THIS DISCLAIMER.



Ohio Department of Transportation
Capital Program Payments

Vendor Name/Number	Project Nbr	PID Nbr	Estimate Nbr	Process Date	Warrant Date	Amount
COLUMBUS CITY OF (0000056198)		110844	22N073-8FINAL CE	09/15/2023	09/20/2023	8,301.52
COLUMBUS CITY OF (0000056198)	22N073	110844	22N073-7FINAL	08/31/2023	09/07/2023	17,914.64
COLUMBUS CITY OF (0000056198)	22N073	110844	22N073-6	04/26/2023	05/02/2023	11,986.48
COLUMBUS CITY OF (0000056198)	22N073	110844	22N073-4	01/17/2023	01/23/2023	281,829.30
COLUMBUS CITY OF (0000056198)		110844	22N073-4CE	11/18/2022	11/25/2022	106,698.48
COLUMBUS CITY OF (0000056198)	22N073	110844	22N073-3	11/04/2022	11/10/2022	42,335.67
COLUMBUS CITY OF (0000056198)	22N073	110844	22N073-2	09/07/2022	09/13/2022	367,048.07
COLUMBUS CITY OF (0000056198)	22N073	110844	22N073-1	07/25/2022	07/29/2022	178,014.14
					Total Payment	1,014,128.30