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From: Auditor of State's Center for Audit Excellence  
To: All IPA Firms  
Subject: SEFA Completeness Guide  
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The SEFA Completeness Guide (Guide) is a new single audit practice aid created to help document completeness of the Schedule of Federal Award Expenditures (SEFA) and has been posted to the Auditor of State's webpage at the following link:

<http://www.ohioauditor.gov/references/practiceaids.html>.

This document contains guidance on SEFA reporting requirements for specified federal programs, previously maintained in the individual Federal Award Compliance Control Records (FACCRs). The Guide only includes those programs where FACCRs are prepared by the Center for Audit Excellence and posted to the Auditor of State's webpage and may not include all federal programs an entity might report.

Questions can be directed to [FACCR@ohioauditor.gov](mailto:FACCR@ohioauditor.gov).