



State of Louisiana

Division of Administration

Office of Statewide Reporting and Accounting Policy

June 25, 2014

OSRAP MEMORANDUM 14-36

TO: Fiscal Officers
Component Units

FROM: Afranie Adomako, CPA
Director

SUBJECT: Preparing the Fiscal Year Ended June 30, 2014 Schedule 8s

The Schedule 8 Package was revised in FY13 to include reconciliation instructions and forms. In 2014, component units are required to submit the reconciliation to OSRAP as part of the agency package. The reconciliation form has an explanation of the reason for this change.

The Schedule 8 instructions, forms, examples, contact worksheets and information necessary to complete the Schedules are contained in one Excel workbook: FY14 Schedule 8s for Component Units.xls. The files may be downloaded and printed from our website www.doa.la.gov/osrap/index.htm (click on Schedule 8 Instructions and select the file).

Many of the requirements and guidelines in the Schedule of Expenditures of Federal Awards (SEFA) or Schedule 8 instructions are taken from the *2014 OMB Circular A-133 Compliance Supplement*, which may be accessed at the following website: http://www.whitehouse.gov/omb/circulars/a133_compliance_supplement_2014.

The deadline to submit the Schedule 8s to OSRAP is September 19, 2014. Send one printed copy of all the individual schedules, the recap, and the contact information to OSRAP, ATTN: Susie Buchmann, Post Office Box 94095, Baton Rouge, LA 70804-9095. **Also, agencies must email an electronic copy of the same information** to Susie Buchmann at Susie.Buchmann@la.gov. Please **do not submit** your Schedule 8 package as part of your AFR package. **They should be treated as two separate packages although they may be mailed together.**

If your agency had no expenditures or other charges funded by federal financial assistance or made no non-cash assistance of nonmonetary federal assistance during the fiscal year ended

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June 30, 2014, **you are still required to return the schedules** with a statement that you incurred no federal financial assistance expenditures or issues during the fiscal year.

If you have any questions or need additional information, please contact Susie Buchmann via email (see e-mail address above) or at (225) 342-0708. OSRAP memorandums and forms may be accessed through our home page at <http://www.doa.la.gov/OSRAP/INDEX.HTM>.

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