

DATE: June 18,2026

TO: Agency Addressed (No. 30, 2025-2026)

FROM: Renée Hermeling, Director
Division of Accounting and Auditing
Department of Financial Services

SUBJECT: STATEWIDE FINANCIAL REPORTING FISCAL YEAR 2025-26
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA) & STATEWIDE
COST ALLOCATION PLAN (SWCAP)

This memorandum provides information related to the preparation and audit of the Schedule of Expenditures of Federal Awards (SEFA) for Fiscal Year (FY) ending June 30, 2026. The Statewide Cost Allocation Plan (SWCAP) will also be covered in this year's training.

1) Federal Reporting Workshop

The Department of Financial Services (DFS), Bureau of Financial Reporting (BFR), will provide the 2026 Federal Reporting Workshop through the [People First Learning Management System](#) (LMS). The workshop will be available for all agencies to access and complete at their convenience. The workshop provides updated information related to the preparation of the SEFA/SWCAP and is primarily intended for agency personnel involved in the preparation of financial information reported on the SEFA/SWCAP.

For state employees with access to the People First LMS, the workshop can be accessed directly within the system. Please search for: 2026 Federal Reporting Workshop under available courses.

For other state entities, such as the State Board of Administration, the Legislature, and others not on People First, access to the course will be provided through DFS Financial Education. To get set up, please email DFSFinancialEd@myfloridacfo.com with the following information:

- Name (First and Last)
- Work email address
- Agency/Bureau
- Telephone number
- Title of Course

The workshop will be available in the [People First Learning Management System](#) by July 30, 2026.

2) Agency Representations for Federal Awards – Due November 18, 2026

In connection with the annual audit of the State of Florida's federal awards, the Chief Financial Officer (CFO) is required to make certain written representations to the Auditor General which relate to the expression of audit opinion as to the extent of the state's compliance with laws, regulations, and provisions of contracts and grant agreements governing the administration of federal awards for the FY ending June 30, 2026. Your assistance in providing written representations relevant to your agency is necessary to support the CFO's representations to the auditors.

The “Agency Representations – Federal Awards” letter template will be emailed to all agency contacts in August. Please ensure the most current email contacts for your agency are made available to the coordinator. This template must be used and printed on your agency’s letterhead. **Please note that this is a standard letter and changes should not be made to the letter.** Additional information or comments may be provided using the form titled “Agency Representations - Attachment for Additional Information”, also emailed to your agency. The agency head’s signature is required on the completed letter and must be signed after November 1.

Please execute the Agency Representations for Federal Awards letter on or after November 1, 2026, and email the submission to FederalReporting@myfloridacfo.com by November 18, 2026.

Although the representations are made in writing to the CFO as of November 1, 2026, the period covered by these representations extends to the issuance of the audit report. You must notify the CFO before the issuance of the audit report if any changes should be made to your written representations.

For your reference, a job aid applicable to this request is available at the following link:
<https://www.myfloridacfo.com/docs-sf/accounting-and-auditing-libraries/training/agency-rep-letter-job-aid.pdf>.

For questions or additional information, please contact FederalReporting@myfloridacfo.com or 850-413-5714.

Website links:

Forms - <https://www.myfloridacfo.com/division/aa/forms>

Other Documents - <https://www.myfloridacfo.com/division/aa/agency-operations>