



Opportunities for Ohioans with Disabilities

John R. Kasich
Governor
Kevin L. Miller
Executive Director

Division of Fiscal Management

June 8, 2015

To: VR Contractor Fiscal Officers

FROM: Steven Tribbie, Manager of Fiscal Monitoring and Compliance

RE: Reporting VR Contract Expenditures on A-133 Schedule of Expenditures of Federal Awards
(SEFA)

OOD has been contacted by a number of partners with questions regarding how to report funds received from OOD under their VR case management contracts pursuant to A-133 requirements. This guidance letter reflects clarification received from the U.S. Department of Education Rehabilitation Services Administration (RSA), the federal grantor of VR funding to states, and should be used as a reference when fulfilling A-133 reporting requirements in future periods.

Under the federal regulations that guide the expenditure of VR funds (34 CFR 361) OOD is not permitted to subgrant funds to subrecipients. Partners engaged in VR case management arrangements, such as county boards, have entered into contractual relationships with OOD and are considered to be vendors (service providers). Vendors are not required to report federal expenditures on the SEFA.

Therefore, VR contract partners (county boards, local school districts, etc.) should not include any funds received from OOD when completing their SEFA.

Expenditures of federal funds under CFDA 84.126 (VR Grants to States) will be reported directly by OOD.

If you have any concerns regarding this issue or if you need additional clarification and guidance, please contact me at (614) 438-1284 or steven.tribbie@ood.ohio.gov.

Thank you,

Steven A. Tribbie
Manager, Fiscal Monitoring and Compliance