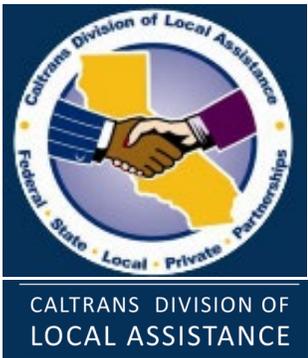


Single Audit Report (SAR) Requirement

Daniel Burke

Program Reviews & Outreach Branch

daniel.burke@dot.ca.gov



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SAR Requirements

- Is my agency subject to the SAR requirement?
 - Yes, if **total** federal funds expended \geq \$750,000 in a fiscal year
- If exempt, email a PDF on agency letterhead that identifies the exempt Fiscal Year, certifies exemption reason, and a signature to:
 - State Controller's Office (SCO): singleaudits@sco.ca.gov
 - Caltrans: CaltransFederalFundAward@dot.ca.gov



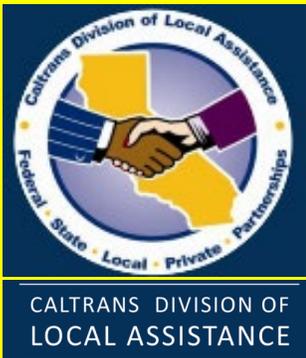
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SAR Package (2 CFR 200.512(c))

- Independent Auditor's Report
- Financial Statements and Supplementary Info
- Reports on Internal Control and Compliance
- Schedule of Expenditures of Federal Awards
- Schedule of Findings and Questioned Costs
- Corrective Actions (if findings)
- Prior Year Findings

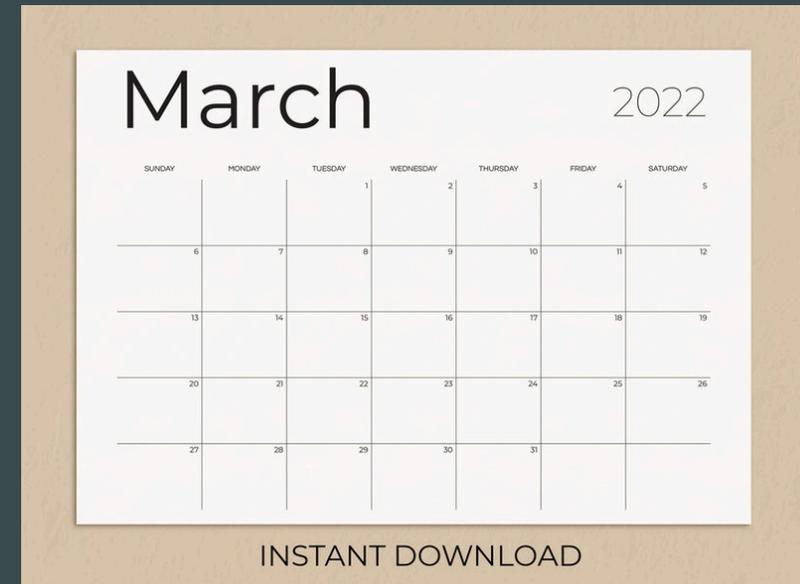


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SAR Due Dates

- When is the SAR due ([2 CFR 200.512\(a\)](#))?
 - Earlier of 30 days after receipt of the independent auditor's report(s) or nine months from end of fiscal year



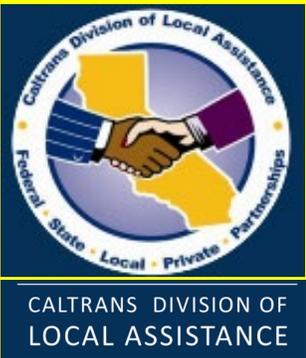
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Pop Quiz

- What is the annual dollar threshold requirement for an SAR?
 - A. \geq \$750,000 expended in federal and State funds
 - B. \geq \$750,000 federal grants awarded
 - C. \geq \$750,000 federal funds expended
 - D. \geq \$500,000 federal grants awarded



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COVID-19 Related Delays

- For fiscal year ending 2021, the US Office of Management & Budget is allowing up to a six (6) month SAR extension
 - Due to CaltransFederalFundAward@dot.ca.gov by February 28, 2022
- Complete the form
 - Contact info
 - Reason for delay
 - Cannot extend beyond September 30, 2022



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COVID-19 Delay Form

Request for Delay of Single Audit Reporting Package Fiscal Year Ending 2021

Agency Name	Contact Name	Contact Phone	Contact E-mail	Reason for Delay	Delay Request Date**
City of Sample	John Doe	(916) 555-1234	jdoe@sample.ci.gov	The City has contacted 10 Independent Auditors and the earliest availability for ABC CPAs to perform the Single Audit Report (SAR) is on March 31, 2022, due to COVID-19 related delays. The City is requesting a three-month delay to respond to any findings upon completion of the Draft SAR and for ABC CPAs to finalize the SAR.	June 30, 2022



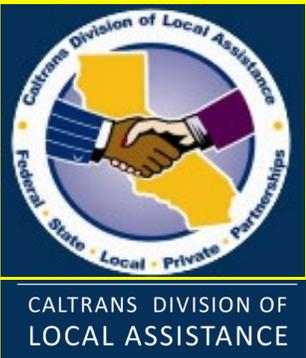
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Where do I send the SAR?

- The Federal Audit Clearinghouse ([2 CFR 200.512\(d\)](https://2cfr200.512(d)))
<https://facweb.census.gov/uploadpdf.aspx>
- Send to SCO ([Section 20020 of the State Administration Manual](https://www.sco.ca.gov/aud_where_to_submit.html))
https://www.sco.ca.gov/aud_where_to_submit.html
- Send to Caltrans ([2 CFR 200.332](https://2cfr200.332))
CaltransFederalFundAward@dot.ca.gov – Update fiscal contacts here too

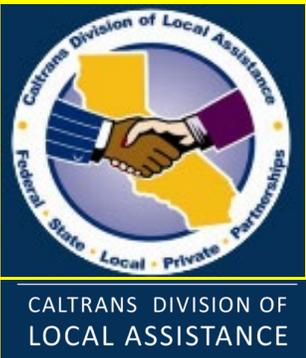


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Caltrans' Role in the SAR Process

- Courtesy emails for SAR package and exemption letter
 - Each Fall (reminder), and late Spring (warning if not submitted)
- What happens if agencies do not submit SAR package or the exemption letter?
 - May be sanctioned 2-3 months after warning letter sent
 - Sanctions include no future State and federal authorizations until SAR package or exemption letter received

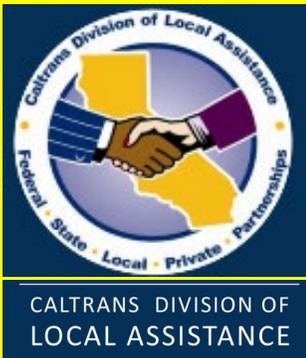


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Pop Quiz

- An agency's fiscal year ends on June 30, 2021, what is the last date an agency may request to extend submittal of their SAR for the fiscal year ending 2021?
 - A. September 30, 2023
 - B. June 30, 2022
 - C. Extensions are not permitted for the fiscal year ending 2021
 - D. September 30, 2022



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