

SAM – AUDITING OF STATE AGENCIES

REPORTING MATRIX
(Revised 09/13)

20090

Document	Required from	Due Date	Submit to
Single Audit Representation Letter	All State entities	Upon notification, each year	Finance
FISMA Transmittal Letter and Review Report	All State entities	Biennial, but no later than December 31 of each odd-numbered year	See SAM 20060
Corrective Action Plan	All State entities	Within 30 days after submitting the FISMA Report	Finance
Subsequent Corrective Action Plan	All State entities	Every six months until all corrections are completed	Finance