

SAM—RECONCILIATIONS AND REPORTS

SINGLE AUDIT REPORTING, EXPENDITURES OF FEDERAL AWARDS (New 6/2015)

7974.1

At year-end, departments will separately report expenditures of federal awards to the Department of Finance ([Finance](#)), Office of State Audits and Evaluations, as part of the annual Single Audit. Departments must follow all guidelines issued by Finance and submit deliverables by established due dates.

For Single Audit reporting purposes, direct expenditures of federal awards and payments to sub-recipients of federal funds must be reported on a cash basis. Cash basis expenditures are defined as expenditures incurred and disbursed as of June 30. Cash basis expenditures do not include accruals of valid obligations, accrual reversals, encumbrances, or receivables earned as of June 30.

Expenditures on the report must be identified by the proper Catalog of Federal Domestic Assistance number and program title. All support documentation used to prepare the report must reconcile to year-end financial reports and must be available in the event Finance, Office of State Audits and Evaluations or the California State Auditor's Office requests to review.

For additional Single Audit reporting requirements and guidance, refer to the Finance website at: http://www.dof.ca.gov/Programs/OSAE/Audit_Reports/California_Audits_and_Accountability_Reports/