

SINGLE AUDIT DATABASE
USER MANUAL



September 2023

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STATE ENTITY RESPONSIBILITIES

State entities are responsible for developing and maintaining written policies and procedures for Single Audit related processes; responding to, mitigating, and monitoring Single Audit findings; and reporting Single Audit required information using the Single Audit Expenditure Reporting Database (Database).

State entities work with the California Department of Finance to prepare and submit 1) the information needed to compile the Schedule of Expenditures of Federal Awards (SEFA), 2) management representation letters (MRL), 3) status of corrective action plans (CAP) on all audit findings, and 4) other information requested by Finance, the California State Auditor or their designee (external auditor), or federal agencies.

Develop Policies and Procedures

It is important for the state entities to develop and maintain written policies and procedures for the following processes:

1. Preparation of the Report of Expenditures of Federal Funds (Report 13).
2. Reporting of expenditures on cash basis in the Database.
3. Development, implementation, and monitoring of the CAP for current and prior year audit findings, if applicable.

When developing policies and procedures, state entities should consider documenting specific reports and processes used to report federal expenditures. This ensures that federal expenditure reporting is consistent year to year and facilitates the submission of documents to address questions from Finance and/or others.

Address Single Audit Findings

State entities are responsible for responding to, mitigating, and monitoring Single Audit findings. Prior to the issuance of the audit report, the external auditor will discuss all audit findings with the state entity. The state entity must prepare a CAP to address each audit finding.

The CAP should be monitored throughout the year. Finance requests updates on the implementation of the CAP and submit the Summary Schedule of Prior Audit Findings to the external auditor for all state entities. The federal cognizant agency may request a CAP as well. The federal cognizant agency may contact the state entity directly or may contact Finance for the information. It is important to respond promptly to these federal requests to avoid jeopardizing future funding.

Reporting in the Database

All state entities are responsible for reporting federal expenditures and other necessary information in the Database. State entities that did not expend federal awards as well as those reporting federal expenditures are required to upload a Certification of Federal Award form and an MRL when requested by Finance. Because the Single Audit Report package includes the state's Annual Comprehensive Financial Report as well as the SEFA, all state entities must report in the Database.

Entities reporting federal award expenditures are required to report timely and accurately in the Database. Federal award expenditures should be reported on a cash basis and must be supported by financial reports.

WHAT'S NEW IN THE DATABASE

For the fiscal year 2022-23 Single Audit reporting year, Finance made the following enhancements to the Database:

Changes to the Single Audit Primary Contact Group

The Database primary contacts no longer differentiate between the financial statement and management representation letter contacts. Instead, each state entity will have a Single Audit contact group that receives **ALL** Single Audit related communications.

- The contact group can include up to four primary contacts, one of which **MUST** be an executive management member. If no executive management member is included, Database access will be denied.
- A shared inbox, such as the external audit inbox, can be one of the four primary contacts.

See [Contacts Overview](#) for additional information.

Single Audit Questionnaire is Now in the Database

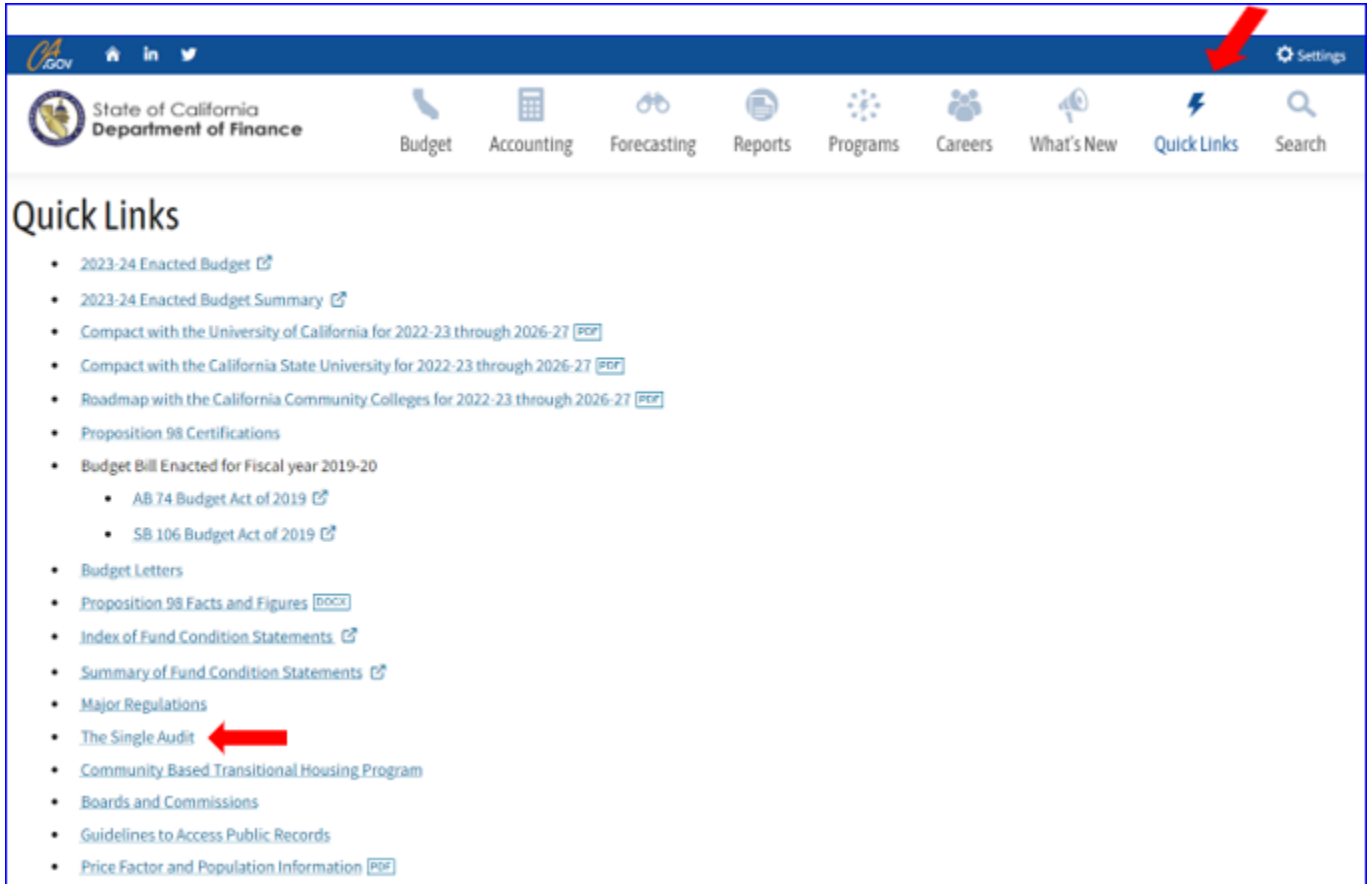
Finance no longer emails state entities to request the Single Audit questionnaire. Instead, state entities must complete the questionnaire and provide all requested documents in the Database prior to finalizing the submission. See [Questionnaire](#) for additional information.

Selecting the Single Audit Reporting Year on the Welcome Page

State entities can now select the Single Audit reporting year on the Welcome page, using the drop-down box in the upper right corner. Once the reporting year is selected, it will be displayed in the upper right corner of all pages in the Database and no additional selection is needed on individual pages. See [Getting Started](#) for additional information.

ACCESSING THE DATABASE

To access the Database, visit www.dof.ca.gov, select Quick Links on the menu bar, and then select The Single Audit.



On the Single Audit website page, select the blue “[Single Audit Expenditure Reporting Database \(Database\)](https://sefa.dof.ca.gov)” link (<https://sefa.dof.ca.gov>) to access the Database.

Audit Memos

- [Single Audit Activities and Requirements](#) PDF

Single Audit Expenditure Reporting Database

Finance developed the [Single Audit Expenditure Reporting Database \(Database\)](#) to simplify expenditure reporting and to assist in timely reporting. Access to the Database is limited to four users—two for expenditure reporting and two for the Management Representation Letter (MRL) submittal. Registration is required for access, and approval can take up to two business days. Please register early to ensure timely expenditures reporting and MRL submittal. Refer to the Database User Manual for detailed instructions in the Publications section below.

See the “[New User Registration](#)” section below for instructions on how to register new users. For returning users, skip to “[Returning Users](#)” section for further instructions.

New User Registration

Registration is required for new users to access the Database. Registration requires at least two business days to complete, so please plan accordingly.

On the Home page, select the blue “[Register](#)” link, and complete the required information. In approximately two business days, you will receive a system generated password via the email provided. Once the password is received, login into the Database and change the password to a personalized password. See the [Changing Password](#) for additional information.



Single Audit Expenditure Reporting Database
State of California Department of Finance

Home

Single Audit Federal Expenditure Reporting Database

The single audit process, formalized in the *Single Audit Act of 1984*, and amended in the *Single Audit Act Amendments of 1996* (collectively referred to as the *Single Audit Act*), requires state and local government managers obtain information on whether the recipients of federal financial assistance properly account for the federal funds they receive, maintain adequate records, and submit to the State, as a non-federal entity that expends federal awards of \$750,000 or more in a fiscal year, to have a single audit. Furthermore, the State requires the audit to be available for public inspection, by March 31 (9 months after the end of the period audited).

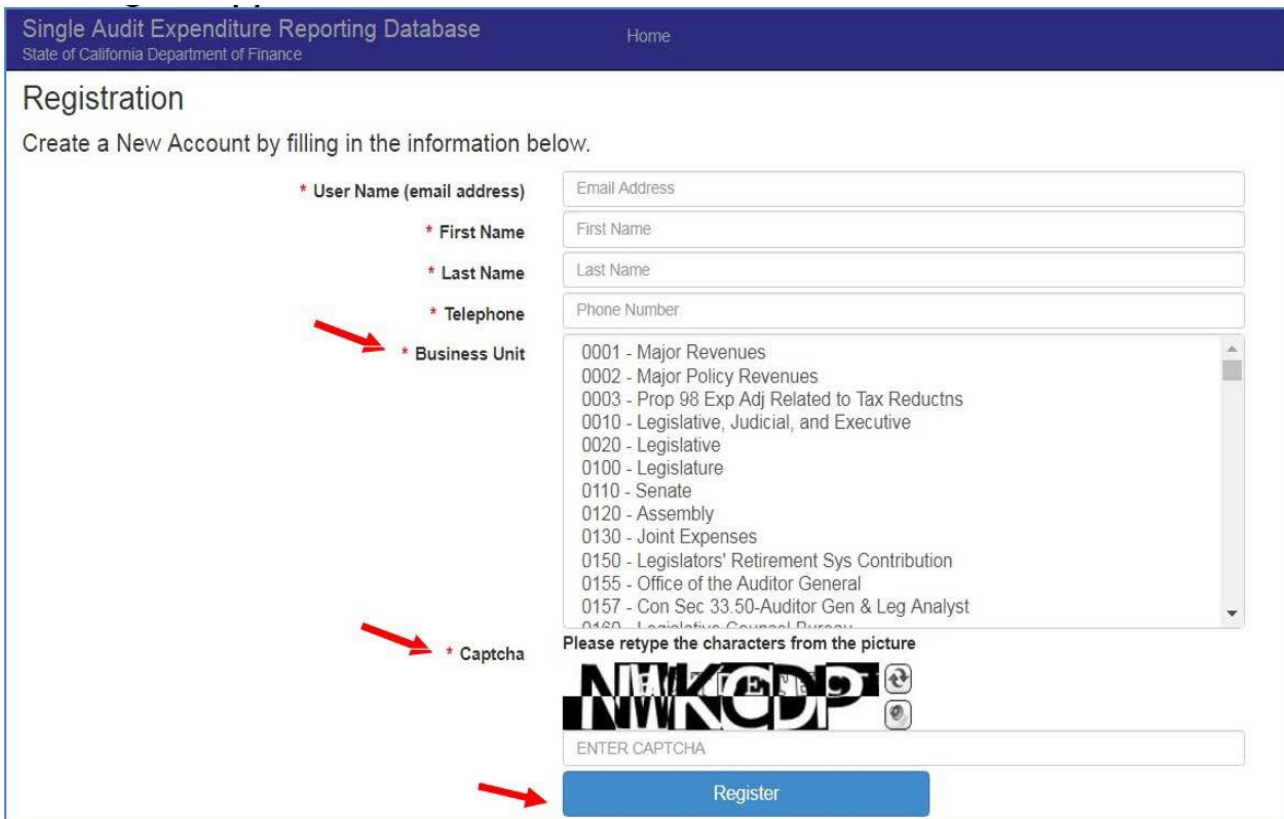
Pursuant to the *Single Audit Act*, the Office of Management and Budget (OMB) issues the Uniform Grant Guidance (Code of Federal Regulations, title 2, subpart 201), which requires federal agencies for the audits of states, local governments, and non-profit organizations expending federal awards.

The Department of Finance (Finance), consistent with its responsibility for supervising the State's financial and business policies, is responsible for federal necessary steps to carry out the State's responsibilities in accordance with the federal act.

New Users:

If this is your first time visiting this site, click on [Register](#) to create a user account.

Multiple State Entity Reporting: If you are reporting for multiple state entities, hold down the control key while selecting the applicable business units in the Business Unit list.



Single Audit Expenditure Reporting Database
State of California Department of Finance

Home

Registration

Create a New Account by filling in the information below.


* User Name (email address)

* First Name

* Last Name

* Telephone

* Business Unit
0001 - Major Revenues
0002 - Major Policy Revenues
0003 - Prop 98 Exp Adj Related to Tax Reductns
0010 - Legislative, Judicial, and Executive
0020 - Legislative
0100 - Legislature
0110 - Senate
0120 - Assembly
0130 - Joint Expenses
0150 - Legislators' Retirement Sys Contribution
0155 - Office of the Auditor General
0157 - Con Sec 33.50-Auditor Gen & Leg Analyst
0160 - Legislative Counsel Bureau

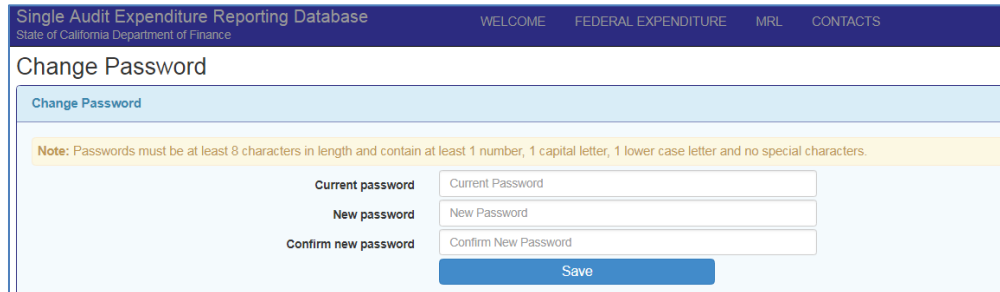
* Captcha
Please retype the characters from the picture


After selecting “[Register](#),” you may be prompted to verify account information for the state entity. Skip to [Verify Account Information](#) section for further instructions. Otherwise, proceed to [Getting Started](#) section.

Changing Password

To change your password, select your name in the upper right corner, and select "Change Password". You will then be directed to the Change Password page.

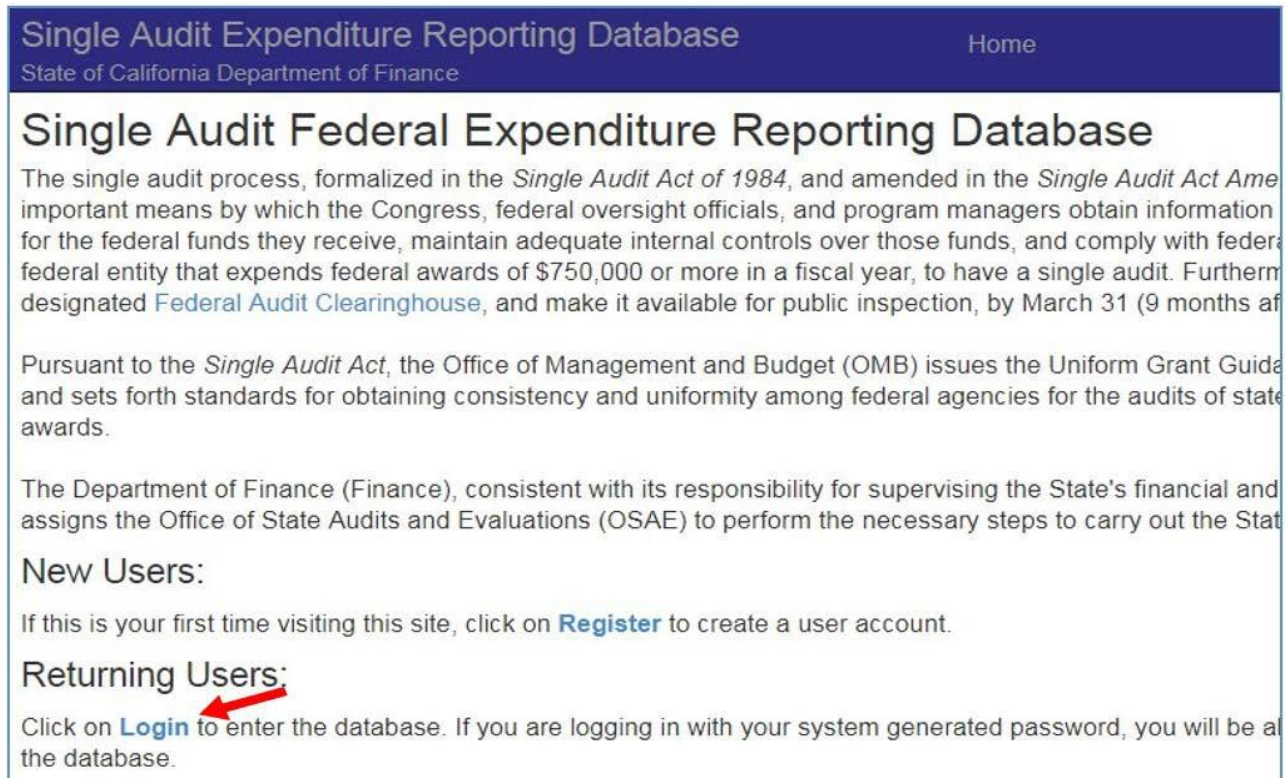
On the Change Password page, enter the current password and your new password. The new password must be at least eight characters in length and contain at least one number, one capital letter, and one lower case letter. Special characters are not accepted. After confirming the new password, select "Save" to change the password.



The screenshot shows the "Change Password" page of the Single Audit Expenditure Reporting Database. The page header includes "Single Audit Expenditure Reporting Database" and "State of California Department of Finance". The main heading is "Change Password". A note states: "Note: Passwords must be at least 8 characters in length and contain at least 1 number, 1 capital letter, 1 lower case letter and no special characters." Below the note are three input fields: "Current password", "New password", and "Confirm new password". A blue "Save" button is located at the bottom right of the form.

Returning Users

For returning users, select the blue "Login" link under the Returning Users section to access the Database. If you need to add additional state entities to your user account, contact the Single Audit Team at OSASingleAudit@dof.ca.gov to initiate setup of the applicable state entities.



The screenshot shows the homepage of the Single Audit Federal Expenditure Reporting Database. The header includes "Single Audit Expenditure Reporting Database" and "State of California Department of Finance". The main heading is "Single Audit Federal Expenditure Reporting Database". The page contains several paragraphs of text explaining the single audit process and the role of the Office of Management and Budget (OMB). It also includes sections for "New Users:" and "Returning Users:". A red arrow points to the "Login" link in the "Returning Users:" section.

New Users:
If this is your first time visiting this site, click on [Register](#) to create a user account.

Returning Users:
Click on [Login](#) to enter the database. If you are logging in with your system generated password, you will be at the database.

Forgotten Password

If you forgot your password, select the blue “[Forgot Password?](#)” link to be directed to the Forgotten Password reset page.

On the Forgotten Password page, type in your email address and the CAPTCHA code in the respective fields and select “Reset password.” A new password will be generated and emailed to you immediately.

Verify Account Information

After the Single Audit cycle opens for a new reporting year, the first user to login to the Database is required to verify the state entity's account information. See the image and related steps below to verify account information.

Verify Account Information

Registered User Profile

* First Name

* Last Name

* Phone Number

Save

Business Unit Contacts 2 Create New

Business Units are responsible for maintaining current Primary Contact listings. Contacts can be added, updated, or deleted at any time through the Contacts section.

- The Database no longer separates MRL and FS contacts. Each Business Unit is allowed up to four Primary Contacts. A shared inbox may be listed as a Primary Contact.
- One of these primary contacts MUST BE an executive management member. Executive management members are designated with the "Executive Management Member" checkbox.
- Only Primary Contacts listed will receive ALL Single Audit communications going forward.
- Database users are NOT automatically added as Primary Contacts.
- Primary Contacts must be added or updated by existing database users.

Business Units are responsible for maintaining current Primary Contact listings. Contacts can be added, updated, or deleted at any time through the Contacts section.

| Business Unit | First Name | Last Name | Phone Number | Email Address | Is Shared Email Box? | Is Executive Management Member? | Action |
|---------------|------------|-----------|----------------|-------------------|----------------------|---------------------------------|---|
| 0000 | First1 | Last1 | (123) 456-7890 | email1@domain.gov | No | No | Edit Delete |
| 0000 | First2 | Last2 | (123) 456-7890 | email2@domain.gov | No | No | Edit Delete |
| 0000 | First3 | Last3 | (123) 456-7890 | email3@domain.gov | No | No | Edit Delete |

DUNS Numbers 3 Create New

| Business Unit | State Organization | DUNS Number | Last Updated By | Last Updated Date | Action |
|---------------|------------------------|-------------|------------------|-----------------------|---|
| 0000 | Department of Articles | 1111111111 | email@domain.gov | 10/21/2021 9:49:58 AM | Edit Delete |

UEI Numbers 4 Create New

| Business Unit | State Organization | UEI Number | Last Updated By | Last Updated Date | Action |
|---------------|------------------------|--------------|------------------|----------------------|---|
| 0000 | Department of Articles | 111111111111 | email@domain.gov | 10/4/2022 8:38:23 AM | Edit Delete |

5 I certify this information is current. 6 Continue

- Review your user profile and ensure it is accurate. If it is accurate, select "Save" or update the information as needed prior to saving.
- Verify existing contacts are current and correct. Create, edit, or delete contacts as necessary. **Note: You can have up to four primary contacts, one of which must be an executive management member of the state entity. You may also add a shared inbox as one of the four primary contacts.**

3. Enter or verify the DUNS number. See [DUNS Number](#) for additional information.
4. Enter or verify the Unique Entity Identifier (UEI) number. See [UEI Number](#) for additional information.
5. Certify the above information is current.
6. Once completed, select "Continue."

Note: If no executive management member is designated OR the total primary contacts exceed four, you will receive an error message and will not be able to continue.

GETTING STARTED – FEDERAL EXPENDITURE AND NON-FEDERAL EXPENDITURE REPORTING

The Database will prompt you to indicate whether your entity expended federal awards during the current Single Audit reporting year. A federal award is defined by 2 CFR 200.38, as federal financial assistance or a cost reimbursement contract under the Federal Acquisition Regulations that a non-federal entity receives directly from a federal awarding agency or indirectly from a pass-through entity. A federal award does not include other contracts that a federal agency uses to buy goods or services from a contractor or a contract to operate federal government owned, contractor operated facilities.

If your entity has federal expenditures to report, select "Yes." You will be given the option to auto populate the previous Assistance Listing (AL) Number (formerly known as Catalog of Federal Domestic Assistance) line items or to manually enter each line item. After making your selection, select "Continue."

Single Audit Expenditure Reporting Database
State of California Department of Finance

Let's get started!

New Fiscal Year

Did your business unit expend federal awards for fiscal year 2021-2022? Yes No

Do you want to auto populate based on AL reported in the prior year 2020-2021? Yes No

Note: Selecting "Yes" will auto-populate AL information from the prior year submission.

Continue

If your entity **did not expend** any federal awards, select "No" then select "Continue." Skip to the [Non-Federal Expenditure Reporting](#) for further instructions.

FEDERAL EXPENDITURE REPORTING

To navigate through the Database, select the items located on the menu bar at the top or the blue boxes below. You can also navigate through each page by selecting items in the sub-menu.

A. Federal Expenditures Overview

1. Federal Expenditures

Expenditures must be reported on a cash basis. Cash basis expenditures for Single Audit reporting purposes are expenditures 1) incurred and disbursed by the state entity as of June 30 regardless of the fund the payments are disbursed from and 2) reimbursable by the federal government. Reported expenditures must not include accruals of valid obligations, accrual reversals, encumbrances, or receivables not yet collected as of June 30.

If auto populate is chosen on the prior screen, the list will populate AL information from the prior year's submission. You can edit or delete each line item. Please delete all AL numbers that do not have expenditures in the current reporting year.

| Fiscal Year | Business Unit | AL | Program Title | Direct Award Expenditure | Amount To Subrecipients | COVID-19 CPRSA (HR6074/2020) | COVID-19 FFCRA (HR6201/2020) | COVID-19 CARES (HR748/2020) | COVID-19 PPPHCE (HR266/2020) | COVID-19 CRRSAA (HR133/2021) | COVID-19 ARPA (HR1319/2021) | ARRA | Finalized | Action |
|-------------|---------------|--------|--|--------------------------|-------------------------|------------------------------|------------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|------|-----------|---------------|
| 2022 | 8860 | 10,000 | Agricultural Research Basic and Applied Research | \$0 | 0 | No | No | Yes | No | No | No | No | No | Edit Delete |

If auto populate is not chosen on the prior screen, select "Create New" to add a new line item.

Single Audit Expenditure Reporting Database
State of California Department of Finance

WELCOME FEDERAL EXPENDITURE MRL CONTACTS User Name

Federal Expenditure Overview Department of Articles (0000) FY 2023-24

Federal Expenditures Variance PPE Federal Award Certification Upload EIN DUNS Number UEI Number Questionnaire Finalize Submission

Federal Expenditures

| Fiscal Year | Business Unit | AL | Program Title | Direct Award Expenditure | Amount To Subrecipients | COVID-19 CPRSA (HR674/2020) | COVID-19 FFCRA (HR6201/2020) | COVID-19 CARES (HR748/2020) | COVID-19 PPPHCE (HR266/2020) | COVID-19 CRRSAA (HR135/2021) | COVID-19 ARPA (HR1319/2021) | ARRA | Finalized | Action |
|-------------|---------------|--------|--|--------------------------|-------------------------|-----------------------------|------------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|------|-----------|---------------|
| 2022 | 8860 | 10.000 | Agricultural Research Basic and Applied Research | \$0 | 0 | No | No | Yes | No | No | No | No | No | Edit Delete |

Create New

After selecting "Create New," you will be directed to the Edit Federal Expenditure page that includes numerous fields. The fields with a red asterisk are required fields. See below for descriptions of these fields.

Single Audit Expenditure Reporting Database
State of California Department of Finance

WELCOME FEDERAL EXPENDITURE MRL CONTACTS User Name

Federal Expenditure Overview Department of Articles (0000) FY 2023-24

Federal Expenditures Variance PPE Federal Award Certification Upload EIN DUNS Number UEI Number Questionnaire Finalize Submission

Edit Federal Expenditure

EXPENDITURE DETAILS

Back to Federal Expenditure Overview 10.000 Create New

1. Only enter expenditures in CASH BASIS.
2. CASH BASIS **does not** include accruals, accrual reversals, encumbrances, or encumbrance reversals.
3. The Direct Award Expenditures can be a 0 if no direct awards were expended.
4. State of California business unit is **not** considered a subrecipient for single audit purposes.

* Fiscal Year **1** 2022

* AL **2** Select Program

* Is this expenditure funded by ARRA? **3** Yes No

* Is this expenditure funded by COVID-19? **4** Yes No

* Direct Award Expenditures **5** \$ 0 .00

Report **6** \$ Amount .00

Amount To Subrecipients **7** \$ Amount .00

PLEASE NOTE: A State of California business unit should not be considered a pass-through entity for single audit purposes.

Non-Cash Award Expended **8** \$ Amount .00

ARRA Non-Cash Award Expended **9** \$ Amount .00

Category of Non-Cash Award Expended **10** Select Category

Loans Expended **11** \$ Amount .00

Loans Outstanding at end of Fiscal Year **12** \$ Amount .00

Insurance In Effect at end of Fiscal Year **13** \$ Amount .00

Research & Development Funding Expended **14** \$ Amount .00

Research & Development Funding Expended: Subrecipients **15** \$ Amount .00

* Indirect Cost Method **16** -- Select Indirect Cost Type --

Save

Fields marked with * are required. These fields must have information entered in order for you to proceed.

If you have any questions, please contact the [Single Audit Team](#).

Creates new expenditure for additional ALs.

- 1) **Fiscal Year** – The fiscal year field is prefilled.
- 2) **AL** – Use the drop-down menu to select the AL number. Per the Office of Management and Budget (OMB)'s *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), it is the entity's responsibility to ascertain the AL number is correct. For information regarding AL numbers, visit [System for Award Management \(SAM.gov\)](https://www.sam.gov).
- 3) **Is this expenditure funded by ARRA?** – In 2009-10, Congress passed the American Recovery and Reinvestment Act (ARRA) which provided funding via tax cuts, entitlement programs, federal contracts, grants, and loans. For Single Audit purposes, entities are required to report whether they expended federal funds under ARRA. Select "Yes" if the program is funded by ARRA or "No" if it is not.
- 4) **Is this expenditure funded by COVID-19?** – In 2020-21, Congress passed the Coronavirus Preparedness and Response Supplemental Act (Prep/Response); Families First Coronavirus Response Act (Families 1st); Coronavirus Aid, Relief, and Economic Security Act (CARES); Paycheck Protection Program and Healthcare Enhancement Act (PPP/Healthcare); Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA); and the American Rescue Plan Act of 2021 (ARPA), which provided funding to address the economic fallout due to the Coronavirus (COVID-19) pandemic in the United States. For Single Audit purposes, state entities are required to report federal funds expended as a result of COVID-19. Select "Yes" if federal funds related to COVID-19 were expended and subject to Single Audit Reporting. Otherwise, select "No."
 - **If yes, select federal vehicle** – Select the appropriate COVID-19 funding source from the dropdown list. The six funding sources (federal vehicle) are:
 - Prep/Response (HR6074/2020)
 - Families 1st (HR6201/2020)
 - CARES (HR748/2020)
 - PPP/Healthcare (HR266/2020)
 - CRRSAA (HR133/2021)
 - ARPA (HR1319/2021)
- 5) **Direct Award Expenditures** – Enter the amount of direct expenditures for the current reporting year on a cash basis. Refer to 2 CFR 200.502 for the basis for determining federal awards expended and the State Administrative Manual §7974.1 for the definition of cash basis expenditures. The total amount expended for a particular federal award includes all amounts expended by the entity and any amounts the entity awarded to subrecipients. Amounts awarded to your entity passed to another state entity should be reported as a direct expenditure only by your entity. State entities that received federal funds from other state entities **should not** report federal expenditures. Research & Development (R&D) funding and loans expended **should not** be reported as direct expenditures in the Database. Instead, they are reported in items 11, 14, or 15, as explained below. **Note: All entries must be rounded to the nearest dollar.**
- 6) **Report 13** – Enter the dollar value of expenditures for all valid obligations incurred and receivables not yet collected as of June 30 from Report 13.

- 7) **Amount to Subrecipients** – Enter the amounts paid to subrecipients during the reporting year. A subrecipient is a non-federal entity that receives a subaward from a pass-through entity to carry out part of a federal program but does not include an individual that is a beneficiary of such program. A state entity is not considered a subrecipient. Please refer to 2 CFR 200.330 to determine if a vendor is a subrecipient or a contractor, or contact the Single Audit Team at OSAESingleAudit@dof.ca.gov.
- 8) **Non-Cash Award Expended** – Enter the dollar value of the non-cash federal assistance or benefits expended during the reporting year. Amounts are reported at fair market value at the time of receipt or the assessed value provided by the federal agency.
- 9) **ARRA Non-Cash Award Expended** – Enter the dollar value of the ARRA funded non-cash federal assistance or benefits expended during the reporting year. Amounts are reported at fair market value at the time of receipt or the assessed value provided by the federal agency.
- 10) **Category of Non-Cash Award Expended** – Use the drop-down menu to select the non-cash award type expended. The non-cash award types are obtained directly from the Uniform Guidance. If the non-cash award type your entity received is not listed, contact the Single Audit Team at OSAESingleAudit@dof.ca.gov.
- 11) **Loans Expended** – The following guidelines must be used to calculate the value of federal awards expended under loan programs, except when the proceeds were received and expended in prior reporting years. Loans should be calculated as follows:
- Value of new loans made or received during the reporting year, plus
 - Beginning of the reporting year balance of loans from previous years for which the federal government imposes continuing compliance requirements, plus
 - Any interest subsidy, cash, or administrative cost allowance received.
- Loans expended should not be reported as direct award expenditures in the Database.
- 12) **Loans Outstanding at End of Fiscal Year** – Enter the dollar amount of loans and/or loan guarantees outstanding as of June 30. Direct loans are defined as 1) financial assistance provided through the lending of federal monies for a specific period of time, with a reasonable expectation of repayment, and 2) guaranteed/insured loans as programs in which the federal government makes an arrangement to indemnify a lender against part or all of any defaults by those responsible for repayment of the loans.
- 13) **Insurance in Effect at End of Fiscal Year** – Enter the dollar amount of insurance in effect as of June 30. Insurance is defined as financial assistance provided to assure reimbursement for losses sustained under specific conditions. Insurance coverage may be provided directly by the federal government or through private carriers and may or may not involve the payment of premiums.

- 14) **Research & Development Funding Expended** – Enter the dollar value of the R&D funding spent during the fiscal year. Amounts are to be reported at their value at the time of expense or the assessed value provided by the federal agency and should include R&D amounts awarded to subrecipients. R&D funding expended should not be reported as direct award expenditures in the Database. See 2 CFR 200.87 for more information on R&D expenditures.
- 15) **Research & Development Funding Expended: Subrecipients** – Enter the amounts of R&D funding paid to subrecipients during the fiscal year. A subrecipient is a non- federal entity that receives a subaward from a pass-through entity to carry out part of a federal program but does not include an individual that is a beneficiary of such program. A state entity is not considered a subrecipient.
- 16) **Indirect Cost Method** – Use the drop-down menu to select the indirect cost method for the federal award. There are three options to choose from the drop-down menu—*10 percent de minimis cost rate*, *Negotiated Rate*, or *Other*. If *Other* is selected, please specify in the text box the indirect cost method used during the reporting year.

Once all required fields are completed, select “Save.” After selecting Save, you will be prompted to enter pass-through expenditures in the Pass-Through Details section at the bottom of the page. You can continue to add additional AL numbers by selecting “Create New.” When finished, review your entries by selecting “Back to Federal Expenditure Overview” to return to the Federal Expenditures overview page.

Pass-Through Expenditures: To report pass-through expenditures for an AL, select “Create New” in the Pass-Through Details section and you will be directed to the Pass-Through Details screen to enter the expenditure details.

The image shows two screenshots of a web application interface. The top screenshot displays a header 'PASS-THROUGH DETAILS' and a 'Create New' button with a red arrow pointing to it. Below the header, it says 'No records to display'. The bottom screenshot shows the same interface but with a form for entering details. The form includes fields for 'Pass-Through Entity Name', 'Pass-Through Agency Name', 'Pass-Through Agency Number', and 'Amount Received and Expended from a Pass-Through Entity'. A red arrow points to the 'Create New' button in the bottom screenshot. A yellow note is visible in the bottom screenshot: 'PLEASE NOTE: A State of California business unit should not be considered a pass-through entity for single audit purposes.' The form also has 'Save' and 'Cancel' buttons at the bottom.

- a) **Pass-Through Entity Name** – If you are a recipient of pass-through funding from a non-state entity, enter the name of the entity that awarded the funding to your entity. If you received pass-through funding from multiple entities, enter each entity's name separated by a comma. If you received funds from another state entity, **do not** report the funding. Federal awards passed through from another state entity should be reported as a direct expenditure by the granting entity.

- b) **Pass-Through Entity ID** – Enter the number assigned by the pass-through entity. If you received pass-through funding from multiple entities, enter each entity's unique identifier separated by a comma. Ensure you maintain the same order of entities as entered in the **Pass-Through Entity Name** field. **Note: You must enter an ID number — “N/A” is not sufficient.**
- c) **Amount Received and Expended from a Pass-Through Entity** – Enter the amount of the pass-through funds expended. Select “Save” once you have completed all the required fields.

To review your entries, select “Back to Federal Expenditure Overview.” If you wish to change the amounts for an AL, select “Edit.” You can delete a record by selecting “Delete” if it was entered in error. Complete all federal expenditure entries before you continue to the Variance page. Select “Continue” or “Variance” on the sub-menu to move to the Variance page. A Federal Expenditure report can be generated prior to final submission to facilitate the review of the variance information. See [Finalize Submission](#) for additional information.

2. Variance

The Variance tab compares prior and current period reported expenditures to identify significant changes between years. The Database automatically identifies significant variances and highlights the information in yellow and with the status “Action Required.” State entities must provide explanations on identified significant variances before finalizing the submission. Explanations are entered in the explanation column and should be clear and concise and include sufficient detail. Select the blue “[here](#)” link on the Variance page for examples of variance explanations. An expenditure with the status “No Action Required” does not require an explanation. Finance reviews these explanations and may reach out to you for additional information if needed.

Subsequent edits made on the Edit Federal Expenditure page may need additional explanations. Ensure all federal expenditures are entered into the Database prior to reviewing the Variance page. A Variance Explanation report can be generated prior to final submission to facilitate the review of the variance information. See [Finalize Submission](#) for additional information.

Single Audit Expenditure Reporting Database
State of California Department of Finance

WELCOME FEDERAL EXPENDITURE MRL CONTACTS User Name

Federal Expenditure Overview Department of Articles (0000) FY 2023-24

Federal Expenditures Variance PPE Federal Award Certification Upload EIN DUNS Number UEI Number Questionnaire Finalize Submission

Variance

Save All Explanations

Finance has the responsibility of compiling the Schedule of Expenditures of Federal Awards (SEFA) for the State of California. In an effort to improve the validity of information in the SEFA, analytics are performed on your entity's reported federal expenditures. Please provide explanations for the identified variances below. Explanations should be clear and concise, while providing significant detail. Examples of variance explanations can be found [here](#).

Direct Award Expenditures

| AL | Program Title | Direct Award Expenditure Current Year | Report 13 Current Year | \$ Variance | % Variance | Status | Explanation |
|--------|---|---------------------------------------|------------------------|-------------|------------|----------|------------------------|
| 10.025 | Plant and Animal Disease, Pest Control, and Animal Care | \$123,456 | \$0 | (\$123,456) | -100% | Complete | Type explanation here. |

Fields that have “No data to display” indicate your entity did not report any expenditures for that field. You can save your entries at any time by selecting “Save All Explanations” located at the top or bottom of the page.

Insurance in Effect

| | a | b | c = b - a | d = c / a | | |
|---------------------|------------|--------------|-----------------------------|----------------------------|--------|-------------|
| AL | Prior Year | Current Year | \$ Variance Over Prior Year | % Variance Over Prior Year | Status | Explanation |
| No data to display. | | | | | | |

Save All Explanations

3. Personal Protective Equipment

Due to the pandemic, federal agencies and recipients donated personal protective equipment (PPE) purchased with federal assistance funds to many non-federal entities, including the state. Single Audit reporting requirements require all state entities that received donated PPE to provide the fair market value of the PPE at the time of receipt as a stand-alone footnote accompanying their reported federal expenditures. State entities that **used federal funds to purchase PPE** must report federal funds expended as [direct award expenditures](#) in the Database.

To report PPE, select “Create New” on the PPE page and input the fair market value at the time of receipt in the provided field. Select “Save” to add your PPE amount to the Database. PPE amounts can be edited or deleted as needed.

Single Audit Expenditure Reporting Database
State of California Department of Finance

WELCOME FEDERAL EXPENDITURE MRL CONTACTS

Federal Expenditure Overview

Federal Expenditures Variance **PPE** Federal Award Certification Upload EIN DUNS Number UEI Number Finalize Submission

Personal Protective Equipment

2021-2022 Create New

* Fiscal Year 2021

* Amount

Save Cancel

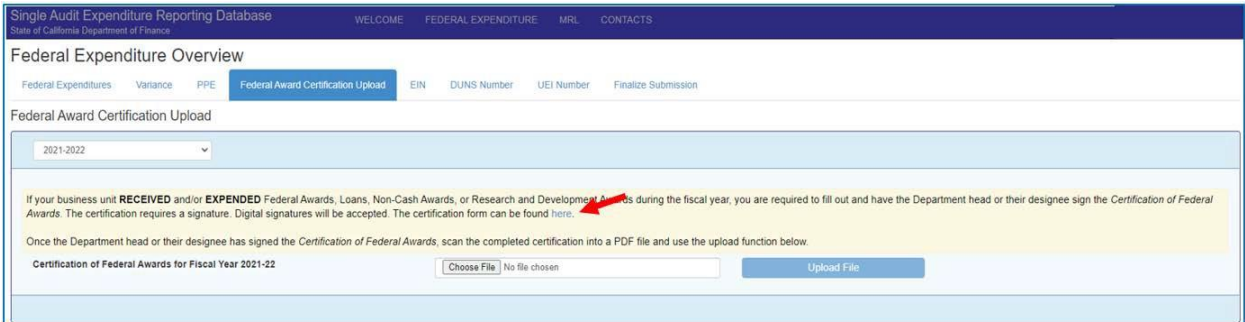
A fair market value of donated PPE at the time of receipt is required. Please enter your PPE value.

Fields marked with * are required to finalize submission.

If you have any questions, please contact the Single Audit Team.

4. Federal Award Certification Upload

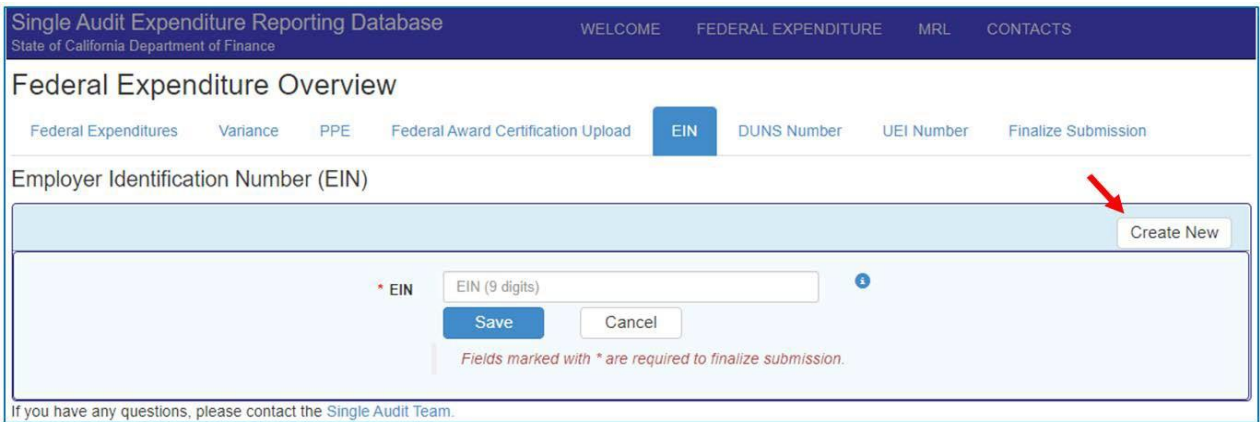
Select the blue **“here”** link on the Certification of Federal Award Upload page to generate a certification form. Complete the certification form, including the signature of entity head or designee, and upload the signed certification form to the Database prior to final submission.



5. Employer Identification Number

The Employer Identification Number (EIN) is a nine-digit taxpayer identification number assigned by the Internal Revenue Service. Submitting an EIN is required, as it identifies the state entity as being part of the State of California Single Audit report. If you do not have an EIN, visit www.irs.gov to obtain an EIN.

To submit an EIN, select “Create New” on the EIN page and input your EIN in the provided field. Select “Save” to add your EIN to the Database. EIN numbers can be edited or deleted as needed. **Note: Only one EIN number is allowed per state entity.**



6. DUNS Number

Each entity has a unique nine-digit Dun and Bradstreet Data Universal Numbering System (DUNS) number associated with its federal funding. The DUNS number is a means of identifying business units on a location specific basis. If you have forgotten your entity's DUNS number, visit <https://www.dnb.com/duns-number/duns-number-and-government.html> for recovery instructions.

To report the DUNS number, select “Create New” on the DUNS Number page and input the DUNS number in the provided field. Select “Save” to add your DUNS number to the Database. DUNS numbers can be edited or deleted as needed. **Note: Only one DUNS number is allowed per state entity.**

Single Audit Expenditure Reporting Database
State of California Department of Finance

WELCOME FEDERAL EXPENDITURE MRL CONTACTS

Federal Expenditure Overview

Federal Expenditures Variance PPE Federal Award Certification Upload EIN **DUNS Number** UEI Number Finalize Submission

DUNS Number

[Create New](#)

* DUNS Number ⓘ

[Save](#) [Cancel](#)

Fields marked with * are required to finalize submission.

7. UEI Number

Starting April 4, 2022, the federal government requires entities doing business with the federal government use the Unique Entity ID (UEI). The UEI is a 12-character alphanumeric identifier assigned by SAM.gov. State entities are required to enter a UEI before they can finalize their federal expenditure submission. UEIs can be found or registered at [SAM.gov](https://sam.gov).

To report a UEI number, select "Create New" on the UEI Number page and input the UEI number in the provided field. Select "Save" to add your UEI number to the Database. UEI numbers can be edited or deleted as needed. **Note: Only one UEI number is allowed per state entity.**

Single Audit Expenditure Reporting Database
State of California Department of Finance

WELCOME FEDERAL EXPENDITURE MRL CONTACTS Bryan Nguyen ⚙️

Federal Expenditure Overview

Federal Expenditures Variance PPE Federal Award Certification Upload EIN DUNS Number **UEI Number** Finalize Submission

UEI Number

[Create New](#)

* UEI Number ⓘ

[Save](#) [Cancel](#)

Fields marked with * are required to finalize submission.

If you have any questions, please contact the Single Audit Team.

8. Questionnaire

Click "Questionnaire" on the Federal Expenditure Overview page to access the Questionnaire and answer all applicable questions.

The screenshot shows the 'Single Audit Questionnaire' page for the 2022-23 fiscal year. The page title is 'Questionnaire 2022-23'. A yellow banner contains instructions: 'Prior to finalizing submission, complete the Single Audit Questionnaire and provide all requested documents. As part of our role to prepare the Schedule of Expenditures of Federal Awards (SEFA), we perform analytics on your entity's reported federal expenditures in the Single Audit Expenditure Reporting Database (Database). As part of your reporting entity responsibilities, follow the instructions below and respond where applicable.'

Question 1: 'Confirm whether reported expenditures are: Actual or Estimates'. Below this are four sub-questions: a) Reason(s) for submitting estimates (text input), b) Estimated date the actual expenditure will be submitted (text input), c) Estimation methodology (text input), and d) Upload supporting documents for the estimates (file upload area).

Question 2: 'Confirm that the expenditures reported in our Database are cash basis expenditures. Yes or No'. Below this is a text input field for 'Explain if "No" is checked: Reason For No-Cash Basis Expenditures'.

Questions 11-14 of the Questionnaire requires state entities to upload Report 13, applicable policies and procedures, and printouts of EIN and UEI numbers. State entities can upload these documents in the Questionnaire Documents section, by choosing the correct document type and upload the files. Successfully uploaded documents will be listed at the bottom of the page.

The screenshot shows the 'Questionnaire Documents' section. It features a list of document types to upload, with items 11 through 14 highlighted in a red box:

- 11. Upload a copy of the Report 13.
- 12. Upload a copy of your entity's Single Audit federal expenditure reporting policies and procedures, if applicable
- 13. Upload a printout of your entity's Employer Identification Number (EIN) from the IRS website.
- 14. Upload a printout of your entity's Unique Entity Identifier (UEI) from the website: www.SAM.gov.

Below the list are fields for 'Updated By' and 'Updated Date', and a 'Save' button. A note at the bottom states: 'Fields marked with * are required. These fields must have information in order for you to proceed.'

The screenshot shows a table of uploaded documents. The table has columns for Fiscal Year, Document Type, File Name, Revision Required, Uploaded By, Uploaded Date, and Action. A red box highlights the 'Document Type' dropdown menu, which is currently set to 'Report 13', and the 'Choose File' button.

| Fiscal Year | Document Type | File Name | Revision Required | Uploaded By | Uploaded Date | Action |
|-------------|---------------|---------------|-------------------|-------------|----------------------|---------------|
| 2022 | Report 13 | Report 13.pdf | No | [Redacted] | 9/2/2023 12:07:11 PM | View Delete |

9. Finalize Submission

The following two reports can be generated before final submission to facilitate the review of the reported federal expenditure information:

- Federal Expenditure Report
- Variance Explanation Report

These reports allow users to review data entered into the Database prior to submittal, and can be exported into PDF, Excel, or Word. State entities should review the information entered and correct any errors prior to final submission.

Submission of variance explanations, the Federal Award Certification form, EIN, DUNS, and UEI numbers, and the questionnaire are required to finalize the submission. In addition, you must certify you 1) reviewed and completed the *California Single Audit: Reporting Entity Responsibilities* training as required by the Audit Memo and 2) reviewed the *Examples of Variance Explanations* before finalizing the expenditure submission.

Single Audit Expenditure Reporting Database
State of California Department of Finance

WELCOME FEDERAL EXPENDITURE MRL CONTACTS Bryan N

Federal Expenditure Overview

Federal Expenditures Variance PPE Federal Award Certification Upload EIN DUNS Number UEI Number **Finalize Submission**

Finalize Submission

Review 2021-2022

Would you like to review your submission before finalizing?

Would you like to review your explanations before finalizing?

Finalization

Once you have entered all Federal Expenditure information for your state department, click the button below to finalize your submission. Once finalized, expenditures and variance explanations **cannot** be edited. You must contact the Single Audit Team to un-finalize your submission.

| | |
|--|-----|
| Federal Award Certification: | Yes |
| Federal Award Certification revision required: | No |
| EIN: | Yes |
| All Variance Explanations Addressed: | Yes |
| PPE: | Yes |
| DUNS Number: | Yes |
| UEI Number: | Yes |
| Not Finalized Expenditures: | 46 |

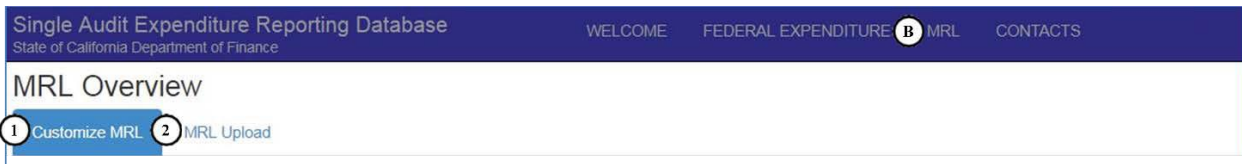
I certify:

1. I reviewed and completed the California Single Audit: *Reporting Entity Responsibilities* training as required by the Audit Memo 23-01 dated August 8, 2022
2. I reviewed the examples of variance explanations and applied the guidance to the variance explanations provided on the Variance page.

A newly signed and dated Federal Award Certification form is required each time the federal expenditures are finalized and resubmitted in the Database. To resubmit a certification, return to the Federal Award Certification Upload page, delete the outdated certification, and upload the revised certification.

B. MRL Overview

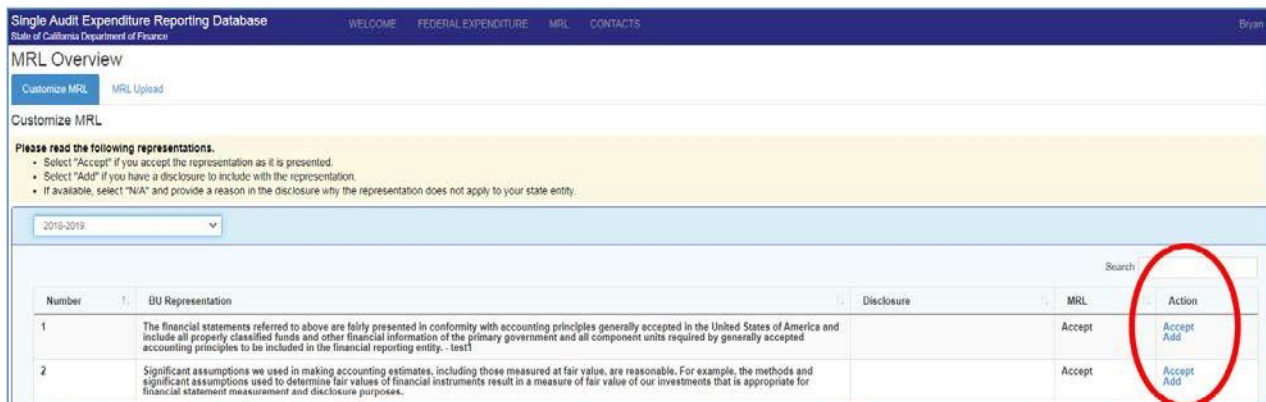
All state entities that received federal funding must complete and upload a Federal Award MRL to the Database. Finance will notify state entities' Single Audit contacts by email when the MRL is accessible in the Database. MRLs must be completed as required by State Administrative Manual (SAM) section 20020.



1. Customize MRL

On the MRL Overview page, select “Customize MRL.” Review the MRL and select the appropriate statements for your entity. You can generate a complete list of representations available in the Database as discussed below. You can select *Accept*, *Add*, or *N/A* (if available) for each representation as explained below.

- *Accept* – the representation is accepted “as is” and will be included in the MRL.
- *Add* – a text box will appear allowing you to disclose additional information regarding the specific representation. The disclosure will appear as a new paragraph after the existing representation.
- *N/A* (if available) – the representation is not applicable to your entity and will be excluded from the MRL. If *N/A* is selected, you are required to provide reason(s) indicating why this representation is not applicable to your entity. “N/A” or “Not Applicable” is not a sufficient reason. Finance will review all *N/A* selections to verify that representations were not erroneously excluded. If errors are identified, a new MRL may be required.



The option to “Print a Complete List of All Representations” is available at the bottom of the page. This option provides you with the opportunity to download a PDF version of a complete list of representations that are in the Database.

| Print Representations | |
|-----------------------|-----------|
| Representations | Count |
| New | 0 |
| Accepted | 74 |
| Disclosure | 4 |
| N/A | 4 |
| Total | 82 |

Print Complete List of All Representations

Print Draft MRL

The Single Audit Team will notify the primary contacts when the final MRL is available to print.

After addressing all required representations, the option to “Print Draft MRL” at the bottom of the page becomes available to facilitate review of the MRL. A draft MRL will not print until all representations are addressed. The box at the bottom of the page indicates the status of your representations. The “New” line item must be “0” in the Count column to print the draft MRL. Finance will notify you by email when the option to print the final MRL becomes available.

2. MRL Upload

Once you receive Finance's final MRL email notification, print the final MRL on your entity's letterhead. The MRL must have two signatures, one of which must be the entity head or designee. Select “MRL Upload” in the sub-menu and upload the signed MRL by selecting “Upload File”. The PDF file must match the representations made in the Database. If errors are identified, a new MRL may be required.

Single Audit Expenditure Reporting Database
State of California Department of Finance

WELCOME FEDERAL EXPENDITURE MRL CONTACTS Bryan N

MRL Overview

Customize MRL MRL Upload

Federal Award MRL Upload

2019-2020

The Department of Finance, Office of State Audits and Evaluations (Finance), is requesting your annual management representation letter (MRL), which is required as part of the State's single audit. As part of its annual audit of the State, the California State Auditor (CSA) requests Finance to make certain representations regarding the financial operations of the State. To allow the Director of Finance to submit a single MRL to CSA, departments are required to submit an MRL on their operations for the fiscal year ended June 30, 2020. Individual department MRLs provide the basis for the statewide MRL.

If your business unit reported federal award expenditures during the fiscal year 2019-2020, please sign and have the Department head or their designee sign the *Federal Award Management Representation Letter*. The letter requires two handwritten signatures (digital signatures will not be accepted). **Please do not change the dates or representation within the templates.**

Once the Department head or their designee has signed the *Management Representation Letter*, scan the completed letter and attachments, if applicable, into one PDF file and use the upload function below

Federal Award MRL for Fiscal Year 2019-20 No file chosen

C. Contacts Overview

The Contact Overview allows you to review and edit Primary Contacts, Database Users, and subscribe to the Single Audit Mailing List.

Single Audit Expenditure Reporting Database
State of California Department of Finance

WELCOME FEDERAL EXPENDITURE MRL CONTACTS Linda Nguyen

Contacts Overview

1 Primary Contacts 2 Database Users 3 Mailing List

Primary Contacts

1. Primary Contacts

The Primary Contacts page allows you to view, edit, delete, or create a new contact. Primary Contacts are individuals Finance's Single Audit team will contact for all Single Audit related matters. Primary contacts do not automatically have view or edit capabilities in the Database unless they are registered as Database users. The Database allows up to four primary contacts per entity, one of which must be an entity's executive management member. State entities can also use a shared inbox (such as the external audit inbox) as one of the four primary contacts. However, a shared inbox cannot be designated as the executive management member contact.

Single Audit Expenditure Reporting Database
State of California Department of Finance

Business Unit Contacts Create New

Business Units are responsible for maintaining current Primary Contact listings. Contacts can be added, updated, or deleted at any time through the Contacts section.

- The Database no longer separates MRL and FS contacts. Each Business Unit is allowed up to four Primary Contacts. A shared inbox may be listed as a Primary Contact.
- One of these primary contacts MUST BE an executive management member. Executive management members are designated with the "Executive Management Member" checkbox.
- Only Primary Contacts listed will receive ALL Single Audit communications going forward.
- Database users are NOT automatically added as Primary Contacts.
- Primary Contacts must be added or updated by existing database users.

Business Units are responsible for maintaining current Primary Contact listings. Contacts can be added, updated, or deleted at any time through the Contacts section.

| Business Unit | First Name | Last Name | Phone Number | Email Address | Is Shared Email Box? | Is Executive Management Member? | Action |
|---------------|------------|-----------|----------------|------------------|----------------------|---------------------------------|---------------|
| 0000 | First1 | Last1 | (123) 456-7890 | email@domain.gov | No | No | Edit Delete |
| 0000 | First2 | Last2 | (123) 456-7890 | email@domain.gov | No | No | Edit Delete |
| 0000 | First3 | Last3 | (123) 456-7890 | email@domain.gov | No | No | Edit Delete |

*** Email Address**

Is this a shared email box? Yes No

First Name

Last Name

Title

*** Phone Number**

*** Executive Management Member** Yes No

Newly added primary contacts will receive an email from the Single Audit Process for a subscription request to the Mailing List. See [Mailing List](#) for more information.

Single Audit Expenditure Reporting Database
State of California Department of Finance

WELCOME FEDERAL EXPENDITURE MRL CONTACTS

Contacts Overview FY 2022-23

Primary Contacts Database Users Mailing List

Primary Contacts

Each business unit is allowed to add up to four primary contacts in the Database. One of these primary contacts MUST BE an executive management member. Primary contacts will receive ALL Single Audit communications going forward, and Database users are NOT automatically added as primary contacts. The business units are responsible for maintaining the primary contact information in the Database.

Create New

Search

| Business Unit | First Name | Last Name | Phone Number | Email Address | Is Shared Email Box? | Is Executive Management Member? | Title | Action |
|---------------|------------|-----------|----------------|---------------|----------------------|---------------------------------|-------|---------------|
| | testing | testing | (111) 111-1111 | | No | No | | Edit Delete |
| | testing | testing | (111) 111-1111 | | No | No | | Edit Delete |

Showing 1 to 2 of 2 entries

2. Database Users

Database Users are registered users who can modify data in the Database. A Database User does not need to be a primary contact of the entity. The Database Users page allows you to “Request to Deactivate” an individual who no longer requires access to the Database. When a “Request to Deactivate” is selected, the Single Audit team will contact you and the selected user to confirm deactivation.

Single Audit Expenditure Reporting Database
State of California Department of Finance

WELCOME FEDERAL EXPENDITURE MRL CONTACTS Linda Nguyen

Contacts Overview
Primary Contacts Database Users Mailing List

Database Users
Database users are active registered users with access to all features in the Single Audit Expenditure Reporting Database

| Business Unit | Active | First Name | Last Name | Phone Number | Last Updated Date | User Name |
|---------------|--------|------------|------------|------------------|-------------------|-----------------------|
| [REDACTED] | Yes | [REDACTED] | [REDACTED] | (916) [REDACTED] | [REDACTED].gov | Request To Deactivate |
| [REDACTED] | Yes | [REDACTED] | [REDACTED] | (916) [REDACTED] | [REDACTED].gov | Request To Deactivate |

3. Mailing List

The Mailing List page allows primary contacts and Database users to subscribe to the Single Audit Mailing List, an e-mail notification system that sends informative emails regarding due dates, reminders, helpful tips, and other critical information regarding Single Audit reporting. To subscribe, complete the Single Audit Mailing List request form on the Mailing List tab, or visit [Finance's Mailing List Subscription](#) page.

Single Audit Expenditure Reporting Database
State of California Department of Finance

WELCOME FEDERAL EXPENDITURE MRL CONTACTS [REDACTED]

Contacts Overview
Primary Contacts Database Users Mailing List

Mailing List
To stay current with Single Audit due dates, Database enhancements, helpful tips, reminders, and other critical information, subscribe to the Single A

Single Audit Mailing List

This is the mailing list subscription for Single Audit.

NON-FEDERAL EXPENDITURE REPORTING

If you select the "No" option at the beginning of the federal expenditure reporting process, you are only required to complete the Federal Award Certification form, report PPE received if applicable, and provide signed MRL for the reporting year.

Single Audit Expenditure Reporting Database
State of California Department of Finance

Let's get started!

New Fiscal Year

Did your business unit expend federal awards for fiscal year 2018-2019? Yes No

Continue

To navigate through the Database, select the items located on the menu bar or the blue boxes below.

Single Audit Expenditure Reporting Database
State of California Department of Finance

WELCOME FEDERAL EXPENDITURE MRL CONTACTS

Welcome

FEDERAL EXPENDITURES
Federal Award Certification Upload
Personal Protective Equipment (PPE)

MANAGEMENT REPRESENTATION LETTER (MRL)
Produce a Customized MRL
MRL Upload

CONTACTS
Primary Contacts
Database Users
Mailing List

You can also navigate through each page by selecting items in the sub-menu.

Single Audit Expenditure Reporting Database
State of California Department of Finance

WELCOME FEDERAL EXPENDITURE MRL CONTACTS Linda Nguyen

Contacts Overview

Primary Contacts Database Users Mailing List

Primary Contacts

State entity that did not expend federal award expenditures must still complete the following:

1. Upload a Certification of Federal Awards form. The Single Audit Report package includes the statewide Annual Comprehensive Annual Report and the SEFA; therefore, all state entities must participate. Follow the steps below to upload the Federal Award Certification form:
 - a. Select the blue **“here”** link on the Federal Award Certification Upload page to generate a certification form. Complete and print the certification form which needs to be signed by the entity head or designee.

Single Audit Expenditure Reporting Database
State of California Department of Finance

WELCOME FEDERAL EXPENDITURE MRL CONTACTS

Federal Expenditure Overview

Non-Federal Award Certificate Upload PPE

Federal Award Certification Upload

2021-2022

If your business unit **DID NOT** expend Federal Awards, Loans, Non-Cash Awards, or Research and Development Awards during the fiscal year, you are required to fill out and have the Department head or their designee sign the *Certification of Federal Awards*. The certification requires a signature. Digital signatures will be accepted. The certification form can be found [here](#).

Once the Department head or their designee has signed the *Certification of Federal Awards*, scan the completed certification into a PDF file and use the upload function below.

Certification of Federal Awards for Fiscal Year 2021-22

Choose File No file chosen Upload File

- b. Upload the signed form by choosing the file location and selecting “Upload File”. After the certification is uploaded, no further actions are required until Finance notifies you to complete and submit the MRL in the Database.
2. Report the fair market value of the donated PPE received. See [Personal Protective Equipment](#) for instructions, or contact the Single Audit Team at OSAESingleAudit@dof.ca.gov.
3. Complete and submit an MRL to the Database. The Primary Contacts will be notified by email when the MRL is accessible in the Database. MRLs must be completed as required by State Administrative Manual (SAM) section 20020. For information on how to complete the MRL, see [Customize MRL](#) and [MRL Upload](#) under Federal Expenditure Reporting sections above.