



SINGLE AUDIT DATABASE USER MANUAL

June 2026

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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 the information needed to compile 1) the Schedule of Expenditures of Federal Awards (SEFA), 2) management representation letters (MRL), 3) the status of corrective action plans (CAP) for all prior 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 a 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 by 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. Before issuing the audit report, the external auditor will discuss all audit findings related to federal programs 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 submits the Summary Schedule of Prior Audit Findings to the external auditor for all state entities. The federal cognizant agency may also request a CAP. 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 certify in the database and submit an MRL when requested by Finance. Because the Single Audit Report package includes the state's Annual Comprehensive Financial Report (ACFR) as well as the SEFA, all state entities must report in the Database.

State 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

Finance implemented the following enhancements to the Database in June 2026:

Enhanced Security Features

Finance has updated the Database sign-in process to improve account security and make password management easier for users. The Database now uses Microsoft Entra ID for user sign-in and account management. This change provides a more secure way to access the Database and helps protect user accounts and data. As part of this enhancement, Multi-Factor Authentication is now required for all users. When logging in or resetting a password, users must enter a One-Time Passcode that is sent to their registered state entity email address.

The previous Change Password and Forgot Password forms have been replaced with Microsoft Entra Self-Service Password Reset. Users can now reset their passwords through Microsoft Entra without using the Database's former password reset process. Because of the new sign-in process, all users, both current and new, must register or re-register their accounts before accessing the Database. During registration, a verification code will be sent to the user's registered state entity email address. Users must enter this code to complete the registration process and gain access to the Database.

Increase in the Number of Primary Contacts

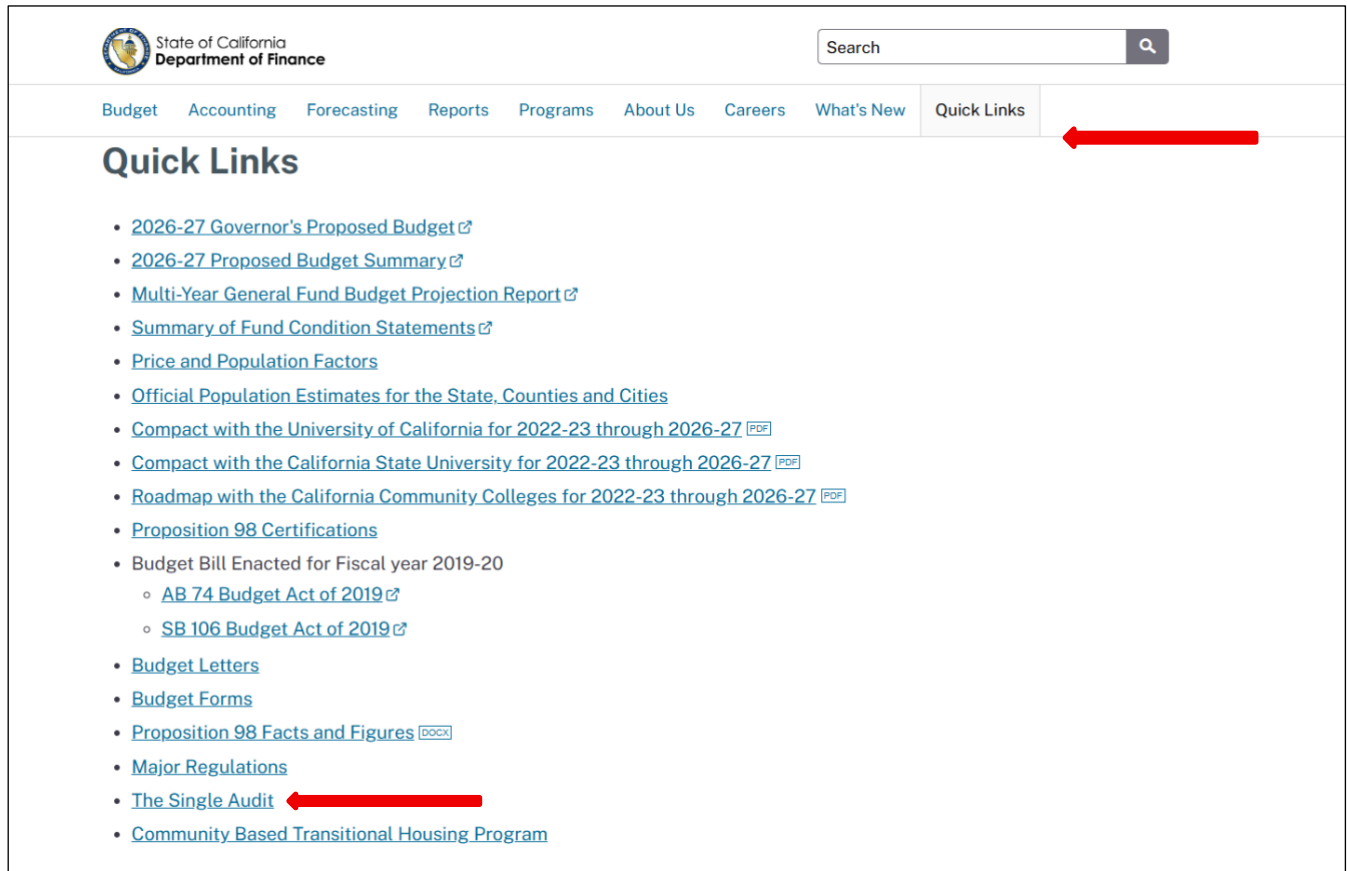
The maximum number of primary contacts that can be assigned to a state entity has increased from four to eight. This enhancement allows state entities to designate additional individuals as Primary Contacts for the Database.

Changes to Multi-Entity Access on the Welcome Page

Users with access to multiple state entities no longer need to sign out and re-sign in to access different entities. Users can now access all the state entities they are registered to from the drop-down menu on the Welcome page. However, users must sign out and re-sign in to view the newly added state entities in their drop-down menu.

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.**”



State of California
Department of Finance

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Quick Links

- [2026-27 Governor's Proposed Budget](#)
- [2026-27 Proposed Budget Summary](#)
- [Multi-Year General Fund Budget Projection Report](#)
- [Summary of Fund Condition Statements](#)
- [Price and Population Factors](#)
- [Official Population Estimates for the State, Counties and Cities](#)
- [Compact with the University of California for 2022-23 through 2026-27](#) [PDF]
- [Compact with the California State University for 2022-23 through 2026-27](#) [PDF]
- [Roadmap with the California Community Colleges for 2022-23 through 2026-27](#) [PDF]
- [Proposition 98 Certifications](#)
- Budget Bill Enacted for Fiscal year 2019-20
 - [AB 74 Budget Act of 2019](#)
 - [SB 106 Budget Act of 2019](#)
- [Budget Letters](#)
- [Budget Forms](#)
- [Proposition 98 Facts and Figures](#) [DOCX]
- [Major Regulations](#)
- [The Single Audit](#)
- [Community Based Transitional Housing Program](#)

On the Single Audit website page, select the “**Single Audit Expenditure Reporting Database (Database)**” 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. Each agency should establish four primary contacts in the Database, including at least one Executive member. 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

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

New User Registration

Registration is required for new users to access the Database. Registration generally requires two business days to complete.

Follow the steps to register for an account:

1. On the Home page, select the "**Sign Up**" link.

Single Audit 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*), is an important means by which the Congress, federal oversight officials, and program managers obtain information on whether the recipients of federal financial assistance properly account for the federal funds they receive, maintain adequate internal controls over those funds, and comply with federal program requirements. The *Single Audit Act* requires 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 (effective for fiscal years beginning on or after October 1, 2024, a single audit is required for non-federal entities that expend \$1,000,000 or more in federal awards during a fiscal year). Furthermore, the State must submit the single audit reporting package to the designated [Federal Audit Clearinghouse](#), and make it 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, subtitle A, chapter II, part 200) and sets forth standards for obtaining consistency and uniformity among 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 audit coordination. Finance assigns the Office of State Audits and Evaluations (OSAE) to perform the 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 [Sign Up](#) to create a user account.

Returning Users:

Click on [Sign In](#) to enter the database.

For more information, please visit the Department of [Finance's Single Audit Website](#).

2. Select "**No Account? Create One.**"

CA DOF EXTERNAL

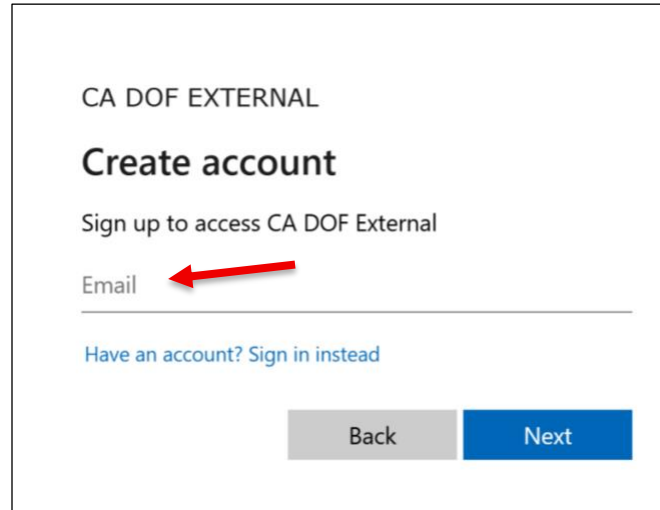
Sign in

Sign in to access CA DOF External

Email address

[No account? Create one](#)


3. Enter your state entity email address.



CA DOF EXTERNAL

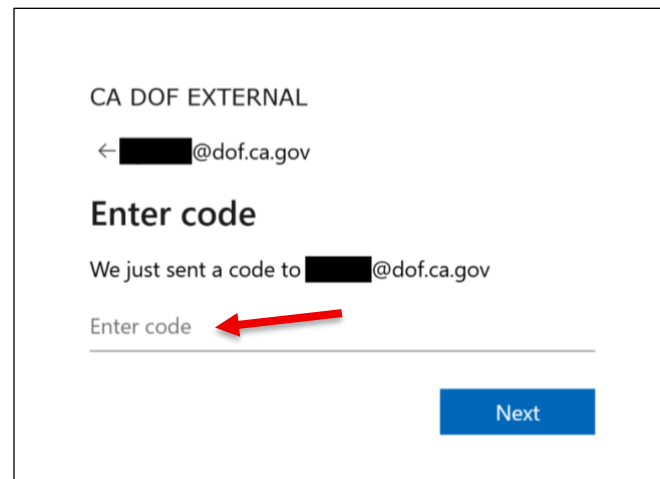
Create account

Sign up to access CA DOF External

Email 

[Have an account? Sign in instead](#)

4. Enter the code that the Database sent to your email:




CA DOF EXTERNAL

< [redacted]@dof.ca.gov

Enter code

We just sent a code to [redacted]@dof.ca.gov

Enter code 

5. Fill in the details:

- a. **Password** – Use at least eight characters. Your password is case-sensitive and must contain characters from at least three of the following: one lowercase character, one uppercase character, one number, and one symbol.
- b. **Given Name** – First Name
- c. **Surname** – Last Name
- d. **Business Unit (BU)** – 4-digit BU Number (formerly known as an Org Code). When navigating the Database, the terms business unit (BU) and state entity are used interchangeably. If you are reporting for multiple state entities, you can add them by adding the 4-digit BU, separated by a comma after each 4-digit BU.
- e. **Phone Number** – Required format: (XXX) XXX-XXXX

CA DOF EXTERNAL

Add details

We just need a little more information to set up your account.

Password

Password

Re-enter password

Re-enter password

Given Name

Given Name

Surname

Surname

Business Unit (4 digits, comma-separated)

Business Unit (4 digits, comma-separated)

Phone Number (XXX) XXX-XXXX

Phone Number (XXX) XXX-XXXX

Cancel

Next

6. You will receive an email from **OSAE Single Audit-Notification** when your account has been approved.

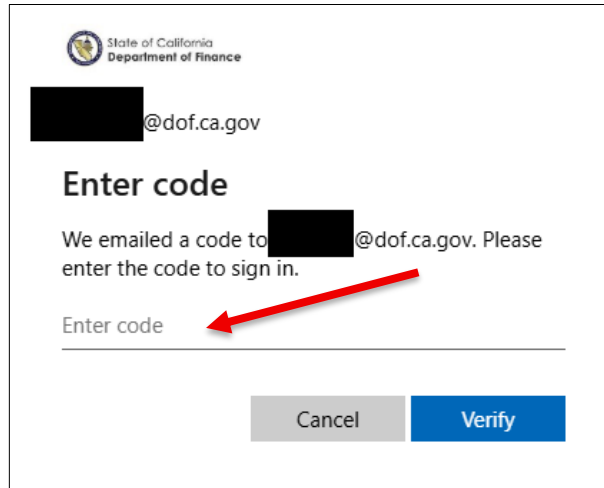
Returning Users

For returning users, select the **“Sign In”** link under the Returning Users section on the upper right corner of the webpage ribbon or under the Returning Users section in the lower left corner. If you need to add additional state entities to your user account, contact the Single Audit Team at OSAESingleAudit@dof.ca.gov to initiate the setup of the applicable state entities.

1. Enter your state entity email address.

2. Select the **“Email code”** to your registered state entity email address. A verification code will be sent to your email.

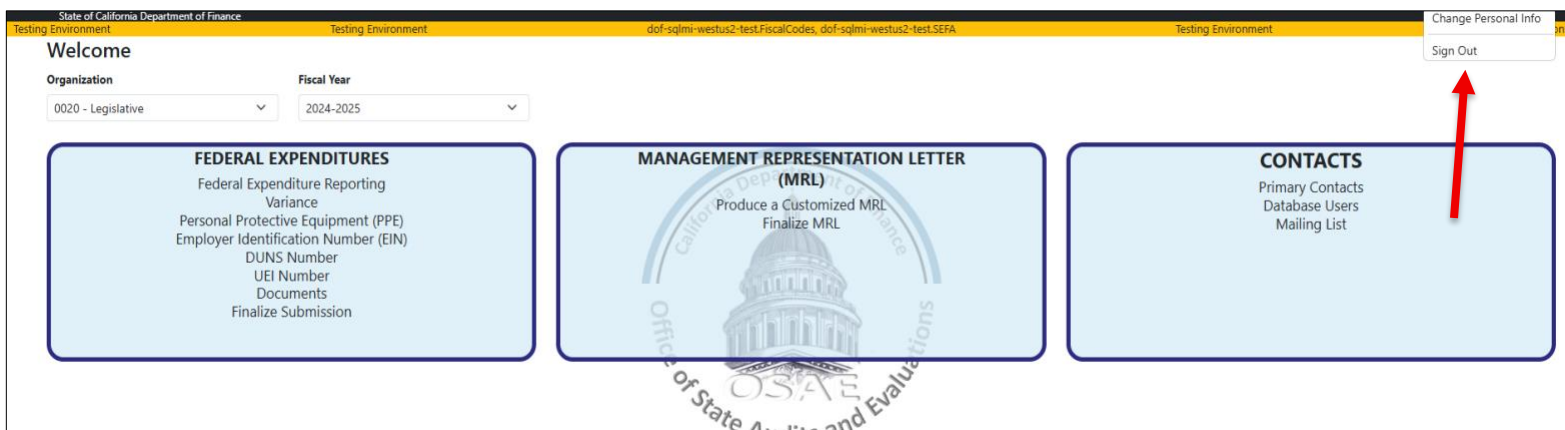
3. Enter the code from your email here:



4. Select **“Yes”** to stay signed in to the Database.

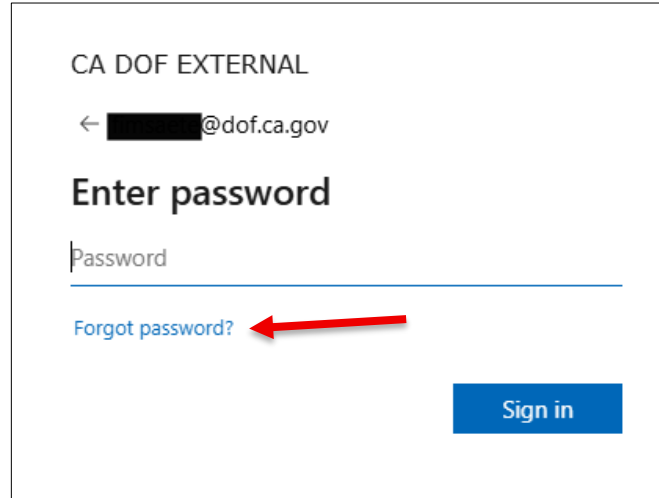


5. If you **“Sign Out”** using the option under your name, you will be required to complete the multi-factor authentication process the next time you access the Database.



Forgot Password

1. If you forgot your password, select **“Forgot Password?”**




CA DOF EXTERNAL

← [redacted]@dof.ca.gov

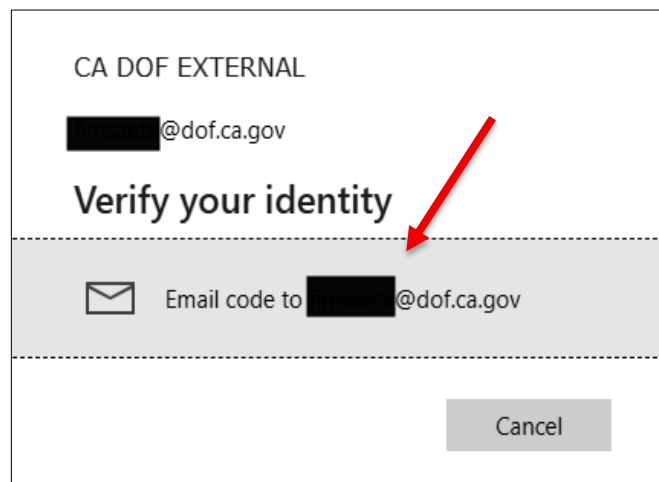
Enter password

Password

[Forgot password?](#) 

Sign in


2. Click your email address to receive a verification code.



CA DOF EXTERNAL

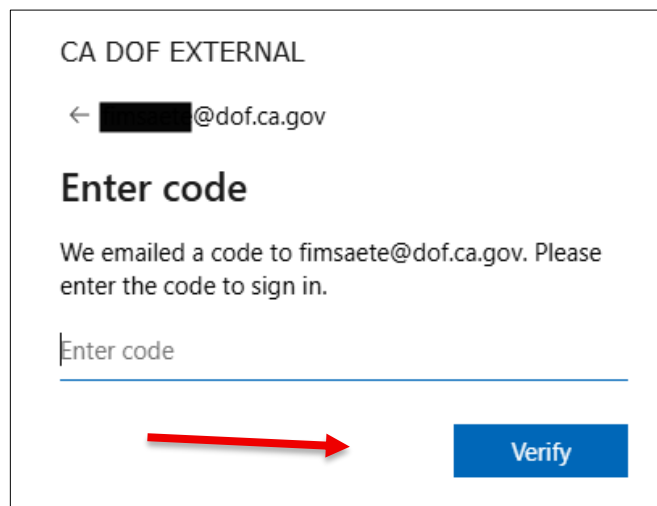
[redacted]@dof.ca.gov

Verify your identity

 Email code to [redacted]@dof.ca.gov

Cancel

3. Enter the account verification code that was provided in the email and select **“Verify.”**




CA DOF EXTERNAL

← [redacted]@dof.ca.gov

Enter code

We emailed a code to fimsaete@dof.ca.gov. Please enter the code to sign in.

Enter code

 **Verify**

4. Enter your new password and then select **“Reset password.”**


CA DOF EXTERNAL
[redacted]@dof.ca.gov

Reset password

Use at least 8 characters. Your password is case sensitive and must include 3 of the following: uppercase letter, lowercase letter, number, or symbol.

New password
New password


Re-enter password
Re-enter password

 [Reset password](#)

5. Click **“Next”** after you have updated your password.

CA DOF EXTERNAL
[redacted]@dof.ca.gov

You've updated your password

 [Next](#)

6. Select **“Email code to”** to obtain a verification code.


State of California
Department of Finance

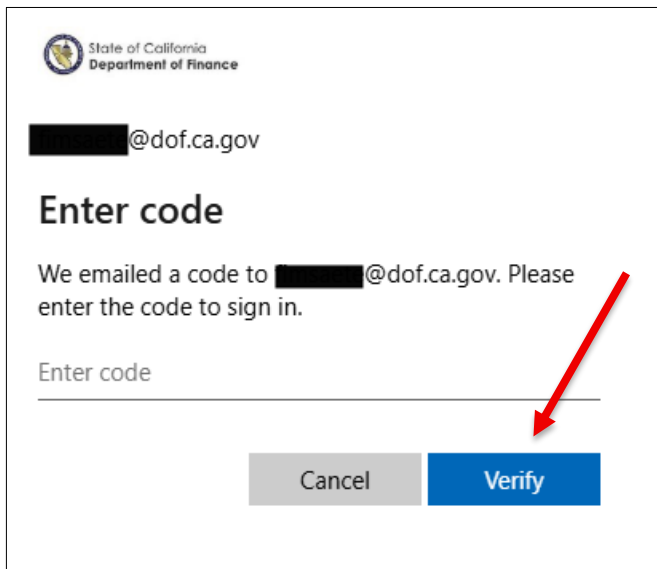
[redacted]@dof.ca.gov

Verify your identity

 [Email code to \[redacted\]@dof.ca.gov](#)

[Cancel](#)

7. Enter the verification code from your email and select **“Verify”**.



The screenshot shows a web interface for the State of California Department of Finance. At the top left is the state seal and the text "State of California Department of Finance". Below this is a redacted email address "@dof.ca.gov". The main heading is "Enter code". The text below reads: "We emailed a code to [redacted]@dof.ca.gov. Please enter the code to sign in." There is a text input field labeled "Enter code" with a red arrow pointing to it. At the bottom are two buttons: "Cancel" (grey) and "Verify" (blue).

After selecting **“Sign In”** from the Single Audit Expenditure Reporting Database page, you may be prompted to [Verify Account Information](#) for the state entity. Skip to the [Verify Account Information](#) section for further instructions. Otherwise, proceed to the [Getting Started](#) section.

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 200.1 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.

1. If your entity has federal expenditures to report, select **“Yes”**. You will be given the option to auto-populate the previous Assistance Listing Number (ALN) (formerly known as Catalog of Federal Domestic Assistance) line items or to manually enter each line item.
Note: If your entity **did not expend** any federal awards, select **“No”** and then select **“Continue.”** Skip to the [Non-Federal Expenditure Reporting section](#) for further instructions.
2. If your entity is reporting ESTIMATED federal expenditures, select **“Yes.”**
Note: Estimated amounts are required to be updated to actual amounts when they are available.
3. If your entity is a subrecipient that received and expended federal awards from a **non-state** entity that is not a federal agency, select **“Yes.”**

After making your selections, select **“Continue.”**

Verify Account Information

After the Database opens for a new reporting year, the first user to log into the Database is required to verify the state entity's account information as follows:

Single Audit Expenditure Reporting Database
State of California Department of Finance
WELCOME FEDERAL EXPENDITURE MRL CONTACTS

Testing Environment Testing Environment Testing Environment Testing Environment

Organization: 8000 - General Governme Fiscal Year: 2024-2025

Registered User Profile

• First Name: [First Name]
• Last Name: [Last Name]
• Phone Number: [Phone Number]

1 Save

Single Audit Expenditure Reporting Database
State of California Department of Finance
WELCOME FEDERAL EXPENDITURE MRL CONTACTS

Testing Environment Testing Environment Testing Environment Testing Environment

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 eight 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
8000	[REDACTED]	[REDACTED]	(916) [REDACTED]	[REDACTED]	No	Yes	Edit Delete
8000	[REDACTED]	[REDACTED]	(916) [REDACTED]	[REDACTED]	No	Yes	Edit Delete

DUNS Numbers 3 Create New

No records to display.

UEI Numbers 4 Create New

Business Unit	State Organization	UEI Number	Last Updated By	Last Updated Date	Action
8000	General Government	[REDACTED]	[REDACTED]	8/19/2025 3:52:33 PM	Edit Delete

Single Audit Expenditure Reporting Database
State of California Department of Finance
WELCOME FEDERAL EXPENDITURE MRL CONTACTS

Testing Environment Testing Environment Testing Environment Testing Environment

Business Unit	State Organization	UEI Number	Last Updated By
0555	Environmental Protection, Secy	[REDACTED]	[REDACTED]

5 I certify this information is current. 6 Continue

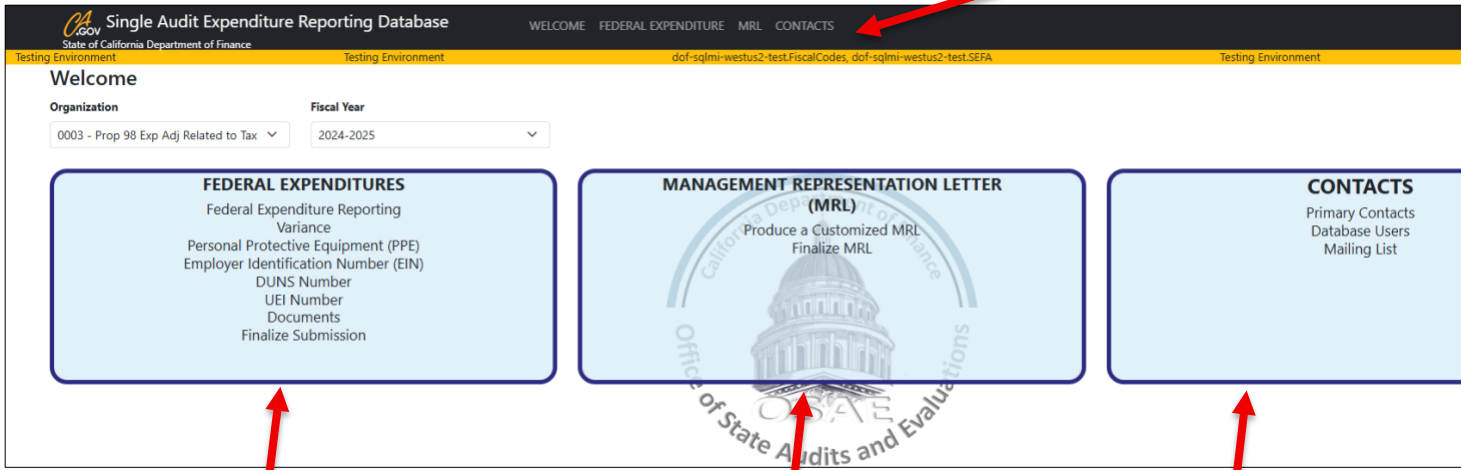
1. Review your user profile and ensure it is accurate. Select **"Save"** or update the information as needed before saving.
2. Verify that existing contacts are current and correct. Create, edit, or delete contacts as necessary. **Note: You can have up to eight primary contacts, one of whom must be an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

3. Data Universal Numbering System (DUNS) number is no longer needed for Single Audit reporting purposes. If the state entity previously reported this information, it is kept in the Database for reference. See [DUNS Number](#) section for additional information.
4. Enter or verify the Unique Entity Identifier (UEI) number. See [UEI Number](#) section for additional information.
5. Certify that the account information is current.
6. Once completed, select “**Continue.**”

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

FEDERAL EXPENDITURE REPORTING

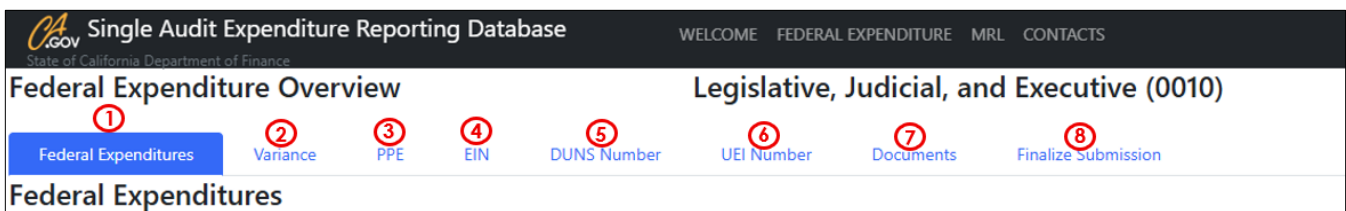
To navigate through the Database, select an item on the menu bar at the top or one of the blue boxes.



Multiple State Entities Reporting: If you are reporting for multiple state entities, contact the Single Audit Team to register the state entities for your account. To switch between different state entities you are registered for, select the drop-down menu in the Organization tab to view all available state entities registered to your account.



A. Federal Expenditures Overview



1. Federal Expenditures

Federal 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 from which the payments are disbursed, and 2) reimbursable by the federal government. Reported expenditures **MUST NOT** include accruals of valid obligations, accrual reversals, encumbrances, or receivables from the federal government not yet collected or drawn-down as of June 30.

If the **“Auto-Populate”** option is selected on the prior screen, the list will populate ALN information from the prior year's submission, ready for the entities to update the current year's federal expenditure amounts. For existing ALNs, you can select **“Edit”** or **“Delete”** to make changes to each line item. ALNs that do not have expenditures in the current reporting year should be deleted. You can also select **“Create New”** to report new ALNs.

Federal Expenditure Overview Legislative (0020) FY 2024-25

[Federal Expenditures](#) [Variance](#) [PPE](#) [EIN](#) [DUNS Number](#) [UEI Number](#) [Documents](#) [Finalize Submission](#)

Federal Expenditures

[Create New](#) Search

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
2024	0020	10.001	Agricultural Research Basic and Applied Research	\$9,000,000	\$1,000,000	No	No	No	No	No	No	No	No	Edit Delete
2024	0020	10.030	Indemnity Program	\$0	0	No	No	No	No	No	No	No	No	Edit Delete
2024	0020	10.048	Tribal Agriculture Technical Assistance	\$1,500,000	\$20	No	No	No	No	No	No	No	No	Edit Delete
2024	0020	99.015	Fire Prevention/Suppression Agreement	\$152,000,000	0	No	No	No	No	No	No	No	No	Edit Delete

Showing 1 to 4 of 4 entries

If the **“Auto-Populate”** option is not selected on the prior screen, state entities need to manually add all ALN information by selecting **“Create New.”**

Federal Expenditure Overview Legislative, Judicial, and Executive (0010)

[Federal Expenditures](#) [Variance](#) [PPE](#) [EIN](#) [DUNS Number](#) [UEI Number](#) [Documents](#) [Finalize Submission](#)

Federal Expenditures Creates new expenditure for additional ALNs.

[Create New](#)

After selecting **“Create New,”** you will be directed to the Edit Federal Expenditure page that includes various fields. The fields marked with a red asterisk (*) are required. See below for descriptions of these fields.

* Fiscal Year **1** 2024
 * 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 13 **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

- 1) **Fiscal Year** – The fiscal year field is prefilled.
- 2) **ALN** – Use the drop-down menu to select the ALN. Per the Office of Management and Budget's (OMB) *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), it is the entity's responsibility to ascertain that the ALN is correct. For information regarding ALNs, 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, state 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). These Acts 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 drop-down 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 section 7974.1 for the definition of cash basis expenditures. The total amount expended for a particular federal award includes all amounts expended by the state entity and any amounts the state entity awarded to subrecipients. Additionally, state entities should also consider the following when reporting Direct Award Expenditures:
- Amounts awarded to your state entity passed to another state entity should be reported as a direct expenditure only by your state entity.
 - State entities that received federal funds from other state entities **should not** report federal expenditures.
 - If the state entity received and expended federal funds from a non-state entity as a subrecipient, given that such non-state entity is not a federal agency, then the state entity should report the expended federal fund amounts and the related amounts to subrecipients as Pass-Through Expenditures. Refer to [Pass-Through Expenditures section](#) for further instructions. 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 state entity to carry out part of a federal program, but does not include an individual who is a beneficiary of such program. A state entity is not considered a subrecipient of another California state entity. Refer to 2 CFR 200.331 to determine if a vendor is a subrecipient or a contractor. For further guidance, 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 state entity received is not listed, contact the Single Audit Team at OSASingleAudit@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. The Database has a separate field to report the loans expended amounts.
- 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. The Database has a separate field to report the R&D amounts. 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," "15 Percent De Minimis Cost Rate," "Negotiated Rate,"** or **"Other."** If **"Other"** is selected, specify in the text box the indirect cost method used during the reporting year.

Once all required fields are completed, select **“Save.”** You will then 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 ALNs 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 ALN, select **“Create New”** at the upper right corner in the Pass-Through Details section and enter the expenditure details.

NOTE: Complete this section if your entity is a subrecipient that expended federal awards received from a non-state entity that is not a federal agency.

- a) **Pass-Through Entity Name** – If you are a subrecipient of pass-through funding from a non-state entity that is not a federal agency, 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 receive 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 Expended from a Pass-Through Entity Federal Award** – Enter the amount of the pass-through funds expended.
- d) **Pass-Through Award Amount Disbursed to Other Subrecipients** – Enter the pass-through award amount disbursed to other subrecipients. 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 ALN, 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 section](#) for additional information.

2. Variance

The Variance tab compares prior and current period reported expenditures to identify significant changes from the prior year. The Database automatically identifies significant variances and highlights the information in yellow with the status **“Action Required.”** State entities must provide explanations on significant variances identified before finalizing the submission. Explanations are entered in the explanation column and should be clear and concise, and include sufficient detail. Select the **“here”** link on the Variance page for examples of variance explanations. An expenditure with the status **“No Action Required”** does not require an explanation.

You may select **“Manage”** under **“Variance Documents”** to upload the supporting document(s) for each ALN. The **“Variance Documents”** function also allows state entities to edit the document(s), including deleting and replacing items before uploading.

Federal Expenditure Overview Legislative, Judicial, and Executive (0010) FY 2024-25

Variance

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.

Direct Award 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](#).

AL	Program Title	a Prior Year	b Current Year	c = b - a \$ Variance Over Prior Year	d = c / a % Variance Over Prior Year	Status	Explanation	BU/OSAE Communication	Variance Documents
10.001	Agricultural Research Basic and Applied Research	\$10,000	\$900,000	\$890,000	8,900%	Complete	Text	0 NEW / 6 TOTAL	1 Item

Finance reviews these explanations and may reach out to the state entities for additional information and supporting documents by sending an email via the Database to the state entities' primary contacts. State entities will respond in the Database by entering a response in the **“New Communication”** text field and selecting **“Submit Communication.”** New communications will be bolded and have a status of **“New.”** State entities' responses that are being reviewed by Finance will have a status of **“In Progress,”** and responses that have been reviewed and do not require additional information have a status of **“Completed.”**

Federal Expenditure Overview Legislative, Judicial, and Executive (0010) FY 2024-25

Variance

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.

Direct Award 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](#).

AL	Program Title	a Prior Year	b Current Year	c = b - a \$ Variance Over Prior Year	d = c / a % Variance Over Prior Year	Status	Explanation	BU/OSAE Communication	Variance Documents
10.001	Agricultural Research Basic and Applied Research	\$10,000	\$900,000	\$890,000	8,900%	Complete	Text	1 NEW 4 TOTAL	1 Item
10.025	Plant and Animal Disease, Pest Control, and Animal Care	\$20,000	\$0	(\$20,000)	-100%	Complete	Text	0 NEW / 1 TOTAL	0 Items

Communications for AL 10.025 - Plant and Animal Disease, Pest Control, and Animal Care (Direct Award Expenditure) ✕

User	Created Date	Communication	Status
Single Audit Team	5/21/2026 1:55:52 PM	I am replying to the 5/18/2026 at 9:55 am comment.	New
Single Audit Team	5/18/2026 10:06:28 AM	This is replying to 9:55 am comment.	New
Single Audit Team	5/18/2026 9:55:27 AM	Please provide an explanation for the increase.	New
Single Audit Team	5/18/2026 9:53:24 AM	Please provide an explanation for the increase.	New
Single Audit Team	3/26/2026 2:01:42 PM	Testing comment here.	In Progress

New Communication

Comments or question regarding the variance. 10 to 1000 characters.

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](#) section for additional information.

A field that has **“No data to display”** indicates 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.

Loan Outstanding

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](#).

AL	Program Title	a	b	c = b - a	d = c / a	Status	Explanation	BU/OSAE Communication	Variance Documents
		Prior Year	Current Year	\$ Variance Over Prior Year	% Variance Over Prior Year				

No data to display.

3. Personal Protective Equipment

Due to the COVID-19 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.

Federal Expenditure Overview Legislative, Judicial, and Executive (0010) FY 2024-25

Federal Expenditures Variance **PPE** EIN DUNS Number UEI Number Documents Finalize Submission

Personal Protective Equipment

[Create New](#) 

Donated personal protective equipment (PPE) is required to be reported at the fair market value at the time of receipt.

Business Unit	State Organization	Fiscal Year	PPE Amount	Last Updated By	Last Updated Date	Action
No PPE amounts to display.						
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Showing 0 to 0 of 0 entries

4. 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.**

Federal Expenditure Overview Legislative, Judicial, and Executive (0010) FY 2024-25

Federal Expenditures Variance PPE **EIN** DUNS Number UEI Number Documents Finalize Submission

Employer Identification Number (EIN)

[Create New](#) 

The Employer Identification Number (EIN) is a nine-digit tax payer identification number assigned by the Internal Revenue Service. Entity must provide an EIN if the entity's federal expenditure submission into the Database is intended to satisfy its Single Audit Requirement.

Support documentation for EIN/DUNS/UEI numbers can be uploaded at the bottom of the Questionnaire section.

5. DUNS Number

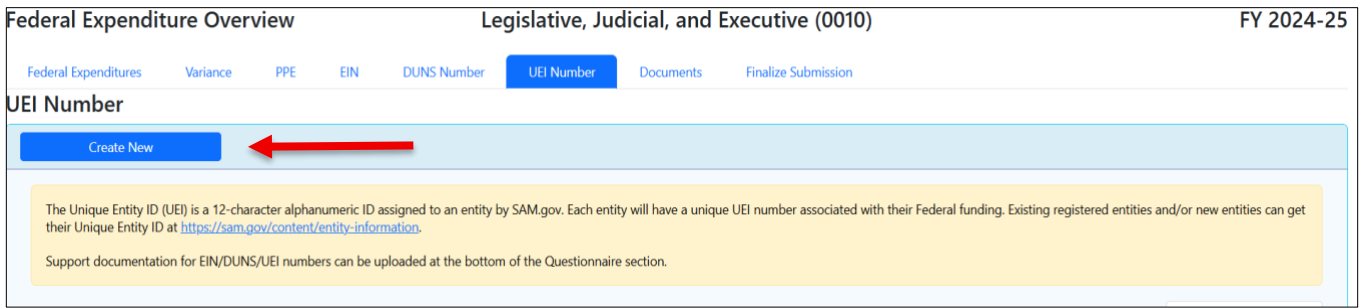
Effective April 2022, the DUNS numbers are no longer in use for Single Audit reporting purposes. Instead, all state entities are required to provide their UEI.

The Database retains the previously reported DUNS number for reference, but will not require state entities to add new DUNS numbers going forward.

6. UEI Number

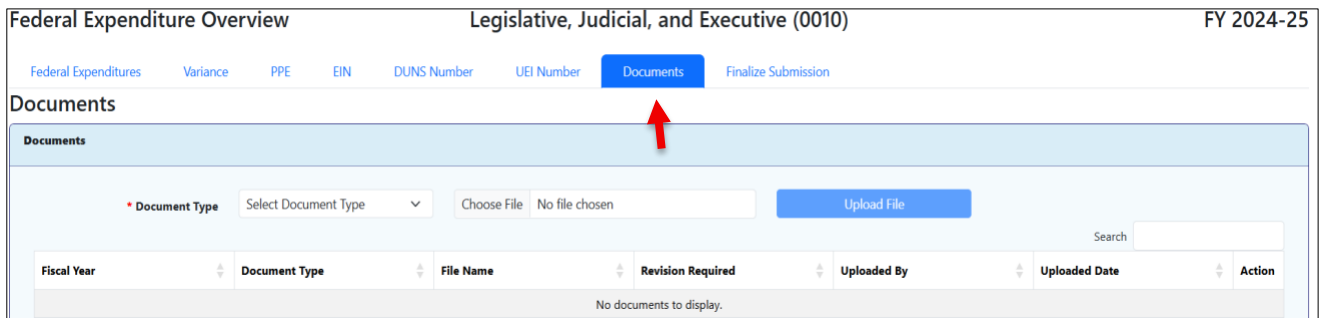
Starting April 4, 2022, the federal government requires entities doing business with the federal government to use the UEI numbers instead of DUNS. UEI is a 12-character alphanumeric identifier assigned by SAM.gov. State entities are required to enter a UEI before finalizing the federal expenditure submission. UEIs can be found or registered at 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.**



7. Documents

Click **“Documents”** on the Federal Expenditure Overview page to upload Report 13, applicable policies and procedures, printouts of EIN and UEI numbers, and supporting documents for estimated expenditures (if applicable). State entities can upload these documents in the Documents section by choosing the correct document type and uploading the files. Successfully uploaded documents will be listed at the bottom of the page.



8. 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 as PDF, Excel, or Word files. State entities should review the information entered and correct any errors prior to final submission.

Submission of variance explanations, the EIN, and UEI numbers is required before finalizing the submission. In addition, you must certify that you 1) reviewed and completed the *California Single Audit: Reporting Entity Responsibilities* training as required by [Finance's Audit Memo](#), 2) reviewed the *Examples of Variance Explanations*, and 3) reviewed the submitted information for accuracy before finalizing the expenditure submission.

Federal Expenditure Overview Legislative, Judicial, and Executive (0010) FY 2024-25

Federal Expenditures Variance PPE EIN DUNS Number UEI Number Documents **Finalize Submission**

Finalize Submission

Would you like to review your submission before finalizing? **Generate Report for 2024-25**

Would you like to review your explanations before finalizing? **Generate Variance Report 2024-25**

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.

EIN: Yes
 All Variance Explanations Addressed: Yes
 PPE: Yes
 DUNS Number: No
 UEI Number: Yes
 Not Finalized Expenditures: 0

I certify:
 1. I reviewed and completed the California Single Audit: *Reporting Entity Responsibilities* training as required by the Audit Memo 25-01 dated August 13, 2024.
 2. I reviewed the examples of variance explanations and applied the guidance to the variance explanations provided on the Variance page.
 3. I certify the fiscal information submitted is true and accurate for the reporting year.

Finalize FY 2024 - 2025

B. MRL Overview

All state entities must complete the Federal Award Management Representation Letters (MRLs) in the Database. Finance will notify state entities' Single Audit primary contacts by email when an MRL is accessible in the Database. MRLs must be completed as required by the State Administrative Manual (SAM) section 20020. Beginning November 2024, the MRLs process has been streamlined and will no longer need to be printed and uploaded into the Database. Your state entity's MRLs will reside in the Database and require two digital signatures for certification for each MRL type.

For state entities that expended federal funds during the fiscal year, two sets of MRLs are required: one for the California State Auditor (CSA) for the ACFR and another for the external auditor for the SEFA. The two sets of MRLs may have different MRL signature dates (end of fieldwork dates). Please refer to the email communication from the Single Audit Team for details.

For state entities that did not expend federal funds during the fiscal year, only the ACFR MRL to CSA is required.

1. Customize MRL (ACFR) or Customize MRL (SEFA)

On the MRL Overview page, select the **"Customize MRL (ACFR)"** tab for CSA or the **"Customize MRL (SEFA)"** tab for CSA's external auditor. Review the list of representations and select the appropriate action for each representation. You can select *Accept*, *Add*, or *N/A* (if available) for each representation.

- *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 state entity and will be excluded from the MRL. If **"N/A"** is selected, you are required to provide a detailed reason(s) indicating why this representation is not applicable to your state entity. The explanation of **"N/A"** or **"Not Applicable"**

is not a sufficient reason. Finance will review all **"N/A"** selections to verify that representations are not erroneously excluded. If errors are identified, a new MRL may be required.

[Customize MRL \(ACFR\)](#)
[Customize MRL \(SEFA\)](#)
[Finalize MRL \(ACFR\)](#)
[Finalize MRL \(SEFA\)](#)

Please read the following representations.

- Select "Accept" if you accept the representation as it is presented.
- Select "Add" if you have a disclosure to include with the representation.
- If available, select "N/A" and provide a reason in the disclosure why the representation does not apply to your state entity.

Representations (SEFA)

Number	Text	Comment	MRL	Action
1	We are responsible for understanding and complying with, and have complied with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), including requirements relating to preparation of federal expenditures reported in the Database.		New	Accept Add
2	The methods of measurement or presentation of the federal expenditures in the Database have not changed from those used in the prior period, and we have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation in the Database.		New	Accept Add
4	We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance compliance audit, and included in the expenditures reported in the Database during the audit period for all awards provided by federal agencies in the form of federal awards, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.		New	Accept Add
5	We are responsible for understanding and complying with, and have complied with, the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you the requirements of federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program.		New	Accept Add
6	We are responsible for establishing and maintaining, and have established, and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that we are managing our federal awards in compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended.		New	Accept Add

The option to **"Print a Complete List of All Representations"** is available at the bottom of the page. This option allows downloading a PDF of the complete list of representations in the Database.

After addressing all required representations, the option to **"Print Draft MRL"** at the bottom of the page becomes available to facilitate your state entity's review of the MRL. The MRL **"Representation Summary"** 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.

Representation Summary

Representations	Count
New	0
Accepted	61
Disclosure	0
N/A	0
Total	61

[Print Complete List of All ACFR Representations](#)

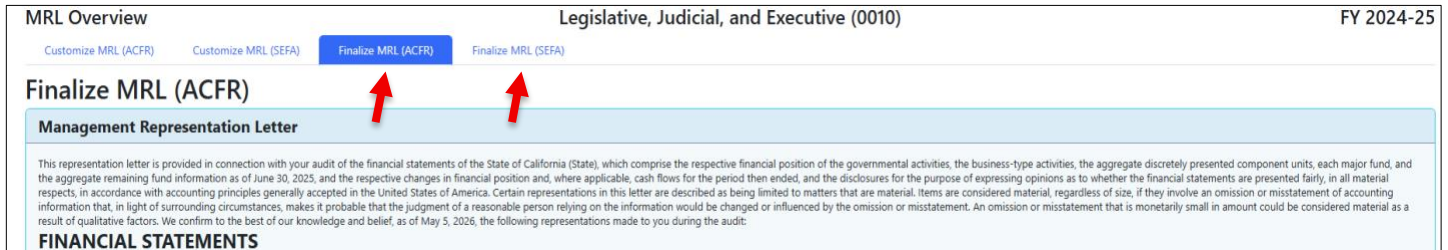
[Print Draft MRL](#)

Please complete all finalizations before printing the Final MRL document.

End of Fieldwork Date: May 5, 2026

2. Finalize MRL

When CSA and its contractor determine the last date of audit fieldwork (the End-of-Fieldwork date), Finance will send a notification email to all state entities. This will allow your state entity to finalize the MRL. Upon receiving Finance's MRL email notification of the end-of-fieldwork date, you must promptly complete the MRL by clicking either the "Finalize MRL (ACFR)" tab or the "Finalize MRL (SEFA)" tab and filling out all the necessary fields.



MRL Overview Legislative, Judicial, and Executive (0010) FY 2024-25

Customize MRL (ACFR) Customize MRL (SEFA) **Finalize MRL (ACFR)** Finalize MRL (SEFA)

Finalize MRL (ACFR)

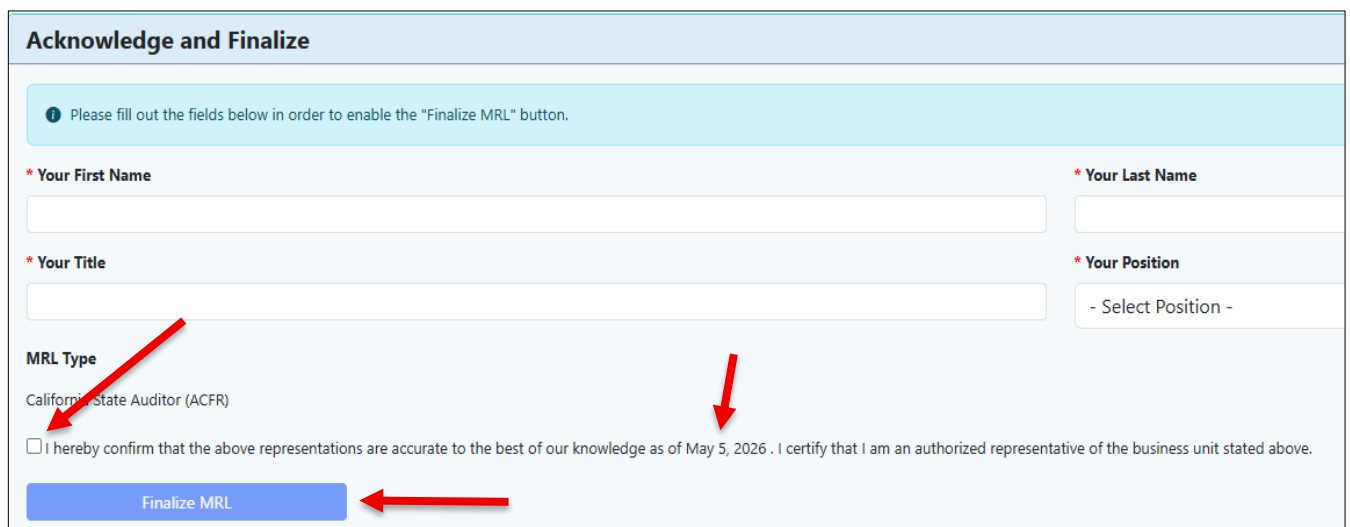
Management Representation Letter

This representation letter is provided in connection with your audit of the financial statements of the State of California (State), which comprise the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information as of June 30, 2025, and the respective changes in financial position and, where applicable, cash flows for the period then ended, and the disclosures for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors. We confirm to the best of our knowledge and belief, as of May 5, 2026, the following representations made to you during the audit:

FINANCIAL STATEMENTS

Once you are ready to sign the MRL, go to the bottom of the **"Finalize MRL (ACFR)"** tab or the **"Finalize MRL (SEFA)"** tab. The required information must be completed by two primary contacts (State entity head or designee and the other from a fiscal services representative):

- Type your first name and last name. They should agree with the profile in the Database. Typing your name serves as your official electronic acknowledgement.
- Type your title and select a position (**"Executive Management Representative"** or **"Fiscal Services Representative"**). **Note that both positions must be used only once.**
- The Database will automatically populate the End-of-Fieldwork date in the acknowledgement section. This date matches the End-of-Fieldwork date provided to the Single Audit Team by CSA or its contractor.
- Check the box to acknowledge management's responsibility for the accuracy and completeness of the financial reports and disclosures.
- Select the Finalize MRL button after ensuring all fields in the section have been completed.



Acknowledge and Finalize

Please fill out the fields below in order to enable the "Finalize MRL" button.

* Your First Name * Your Last Name

* Your Title * Your Position

MRL Type
California State Auditor (ACFR)

I hereby confirm that the above representations are accurate to the best of our knowledge as of May 5, 2026. I certify that I am an authorized representative of the business unit stated above.

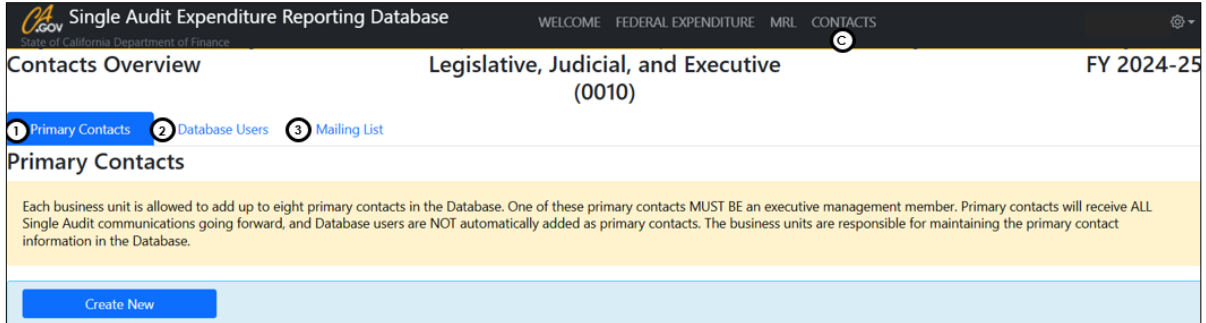
Finalize MRL

Once the MRL is finalized, the Database will automatically send an email to all primary contacts

notifying the completion of the MRL process for the fiscal year.

C. Contacts Overview

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



1. Primary Contacts

The Primary Contacts page allows you to view, edit, delete, or create a new contact. Primary Contacts are individuals that 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 eight primary contacts per state entity, one of which must be a state entity's executive management member. State entities can also use a shared inbox (such as an external audit inbox) as one of the eight primary contacts. However, a shared inbox cannot be designated as the executive management member contact.

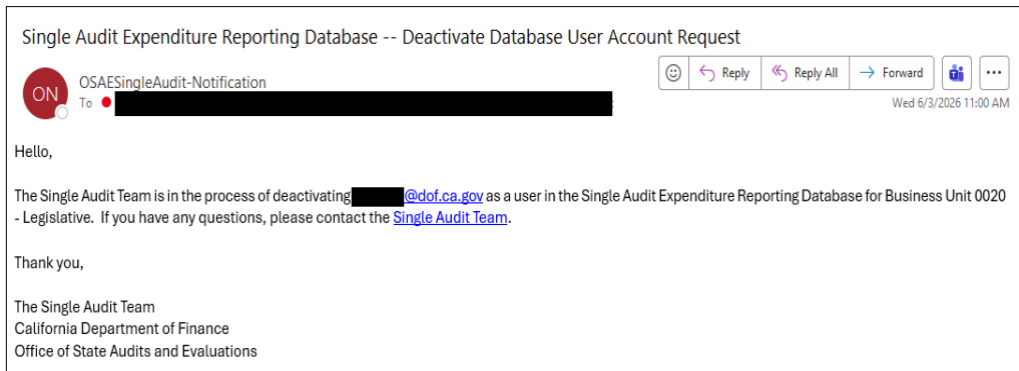


The primary contacts will receive an email notification from OSAESingleAudit-Notification@dof.ca.gov when someone is added or deactivated from the corresponding state entity.

Approval Notification:



Deactivation Notification:



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 state entity. The Database Users page allows the user to **“Request To Deactivate”** other Database Users, **“Edit/Delete”** primary contacts, and **“Create New”** primary contacts. When **“Delete”** or **“Request To Deactivate”** is selected, the Database User is required to confirm the action.

Contacts Overview Legislative (0020) FY 2024-25

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.

The Single Audit Team will contact you and the selected user to confirm deactivation. Would you like to proceed?

Business Unit	User Name	Active	First Name	Last Name	Phone Number	Last Updated Date	Updated By	Action
0020	[Redacted]	No	hello	test	(049) 157-0006	9/25/2023 3:45:09 PM	[Redacted]	
0020	[Redacted]@dof.ca.gov	Yes	[Redacted]	[Redacted]	[Redacted]	10/9/2025 5:24:03 PM	[Redacted]	Request To Deactivate
0020	[Redacted]@a.gov	Yes	[Redacted]	[Redacted]	[Redacted]	10/9/2025 5:40:12 PM	[Redacted]	Request To Deactivate
0020	[Redacted]@dof.ca.gov	Yes	[Redacted]	[Redacted]	[Redacted]	5/18/2026 10:53:53 AM	[Redacted]	Request To Deactivate
0020	[Redacted]@dof.ca.gov	Yes	[Redacted]	[Redacted]	[Redacted]	3/4/2026 3:43:13 AM	[Redacted]	Request To Deactivate

3. Mailing List

The Mailing List page allows Database users to subscribe to the Single Audit Mailing List, an email 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.

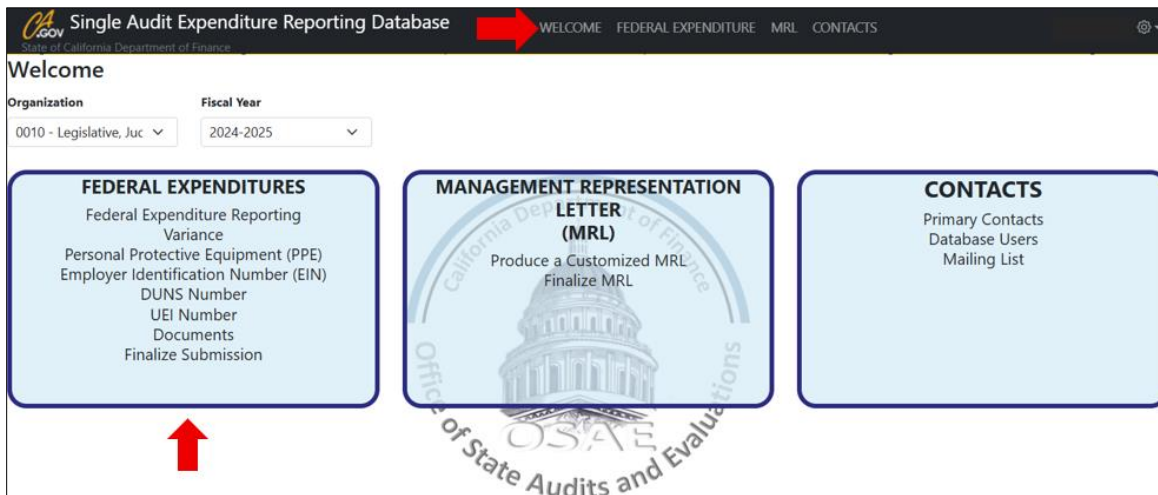
The screenshot shows a web interface for the 'Single Audit Mailing List' subscription. At the top, it says 'Contacts Overview' and 'Legislative, Judicial, and Executive (0010)'. There are tabs for 'Primary Contacts', 'Database Users', and 'Mailing List'. A yellow banner reads: 'To stay current with Single Audit due dates, Database enhancements, helpful tips, reminders, and other critical information, subscribe to the Single Audit Process Mailing List.' Below this is the title 'Single Audit Mailing List' and a sub-header 'This is the mailing list subscription for Single Audit.' The form includes input fields for 'First Name', 'Last Name', and 'Email'. Below these are fields for 'Business Unit Number' and 'Phone Number'. There is a reCAPTCHA widget with the text 'I'm not a robot' and a 'Submit' button.

NON-FEDERAL EXPENDITURE REPORTING

If you select the “No” option at the beginning of the federal expenditure reporting process, you are only required to report PPE received if applicable, certify the information on the Finalize Submission page, and provide a signed MRL for the reporting year.

The screenshot shows a 'Welcome' page with two dropdown menus: 'Organization' (2745 - DMV Test Only) and 'Fiscal Year' (2024-2025). Below these is a blue banner that says 'Let's get started!'. A red arrow points to the 'No' radio button for the first question: '* Did your business unit expend federal awards for fiscal year 2024-2025?'. Below this are two more questions, both with 'No' radio buttons selected: '* Is your business unit reporting any ESTIMATED expenditures for fiscal year 2024-2025?' and '* Is your business unit a subrecipient that received and expended federal awards from a non-state entity that is not a federal agency?'. A blue 'Continue' button is at the bottom. A footer note says: 'If you have any questions, please contact the [Single Audit Team](#).'

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



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

1. In the PPE tab, report the fair market value of the donated PPE received by clicking **“Create New.”** If your entity doesn't have PPE, put in \$0.



2. Certify in the database that no federal awards were expended during the fiscal year on the Finalize Submission page. The Single Audit Report package includes the statewide ACFR and the SEFA; therefore, all state entities must participate.
3. Complete and submit an ACFR MRL to the Database. Primary contacts will be notified by email when the MRL is accessible in the Database. MRLs must be completed as required by the State Administrative Manual (SAM) section 20020. For information on how to complete the MRL, see [Finalize MRL](#) section under the [Federal Expenditure Reporting](#) section above.