SINGLE AUDIT DATABASE
USER MANUAL

August 2025

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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) on 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. Prior to the issuance of 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 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 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 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

Finance made the following enhancements to the Database.

Starting from the fiscal year 2024-25:

Document Upload Regarding Single Audit Variance Explanations is Available Through the Database

The Database includes a new feature that allows state entities to upload the supporting documents directly for reported variances, see the Variance section.

Database Users Limit

Each state entity is limited to 12 active user accounts.

Changes to the MRL Certification

The state entities are now required to certify the MRL directly into the Database. Each state entity must submit a MRL for its operations, which will provide the basis for the statewide MRL.

The MRL certification is now separated into two sections to allow for independent certification of Annual Comprehensive Financial Report (ACFR) and SEFA MRLs. This change enables state entities to certify each MRL based on its respective timeline.

Additionally, state entities are no longer required to enter the End-of-Fieldwork (EOF) date. The Database now automatically populates the date, which matches the EOF date provided by the Single Audit Team via email. See the MRL Overview section.

Started from fiscal year 2023-24 and will continue to apply to future fiscal years:

Changes to the Welcome Page

State entities reported whether they were reporting ESTIMATED federal expenditures, and whether they were subrecipients who received and expended federal awards from a ***non-state*** entity that was not a federal agency. For additional information, see the Getting Started section.

Reporting Pass-Through Award Amount Disbursed to Other Subrecipients

State entities received federal awards from a non-state entity that was not a federal agency and passed through the federal awards to other subrecipients, were required to report the pass-through expenditures in the Database. For additional information, see the Pass-Through Expenditures section.

Communication Regarding Single Audit Variance Explanations is Available Through the Database

Finance's questions and requests and state entities' responses related to variances were communicated within the Database. For additional information, see the Variance section.

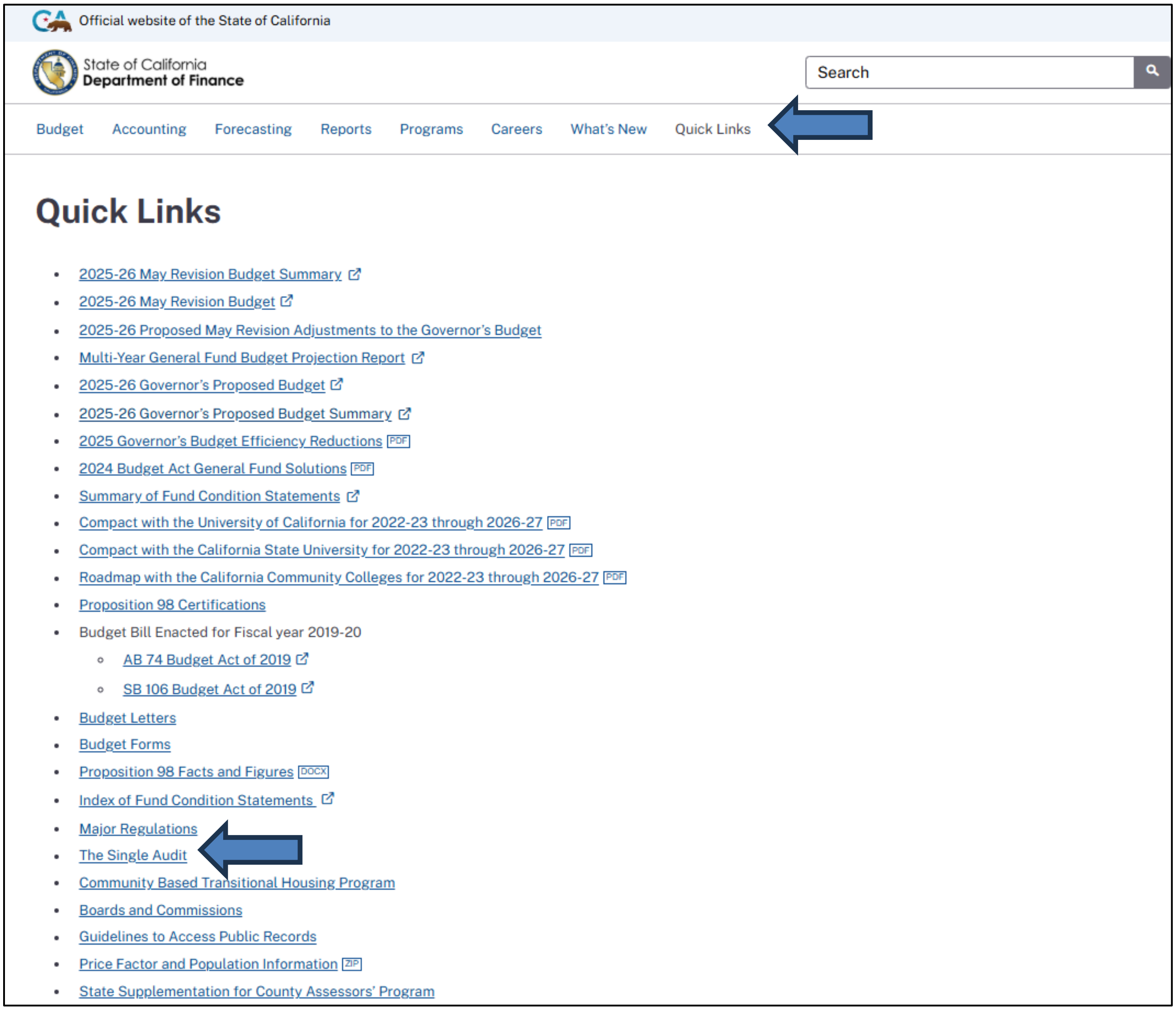
Changes to the Certification of Federal Awards Form

State entities were required to certify the reported federal awards directly in the Database instead of manually uploading the Certification of Federal Awards Form to the Database.

Entities that did not have federal expenditures were also required to certify. For additional information, see the Finalize Submission and Non-Federal Expenditure Reporting sections.

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.



Official website of the State of California

State of California
Department of Finance

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Quick Links

- 2025-26 May Revision Budget Summary
- 2025-26 May Revision Budget
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- Multi-Year General Fund Budget Projection Report
- 2025-26 Governor's Proposed Budget
- 2025-26 Governor's Proposed Budget Summary
- 2025 Governor's Budget Efficiency Reductions PDF
- 2024 Budget Act General Fund Solutions PDF
- Summary of Fund Condition Statements
- 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
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- Proposition 98 Certifications
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- Community Based Transitional Housing Program
- Boards and Commissions
- Guidelines to Access Public Records
- Price Factor and Population Information ZIP
- State Supplementation for County Assessors' 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. 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.

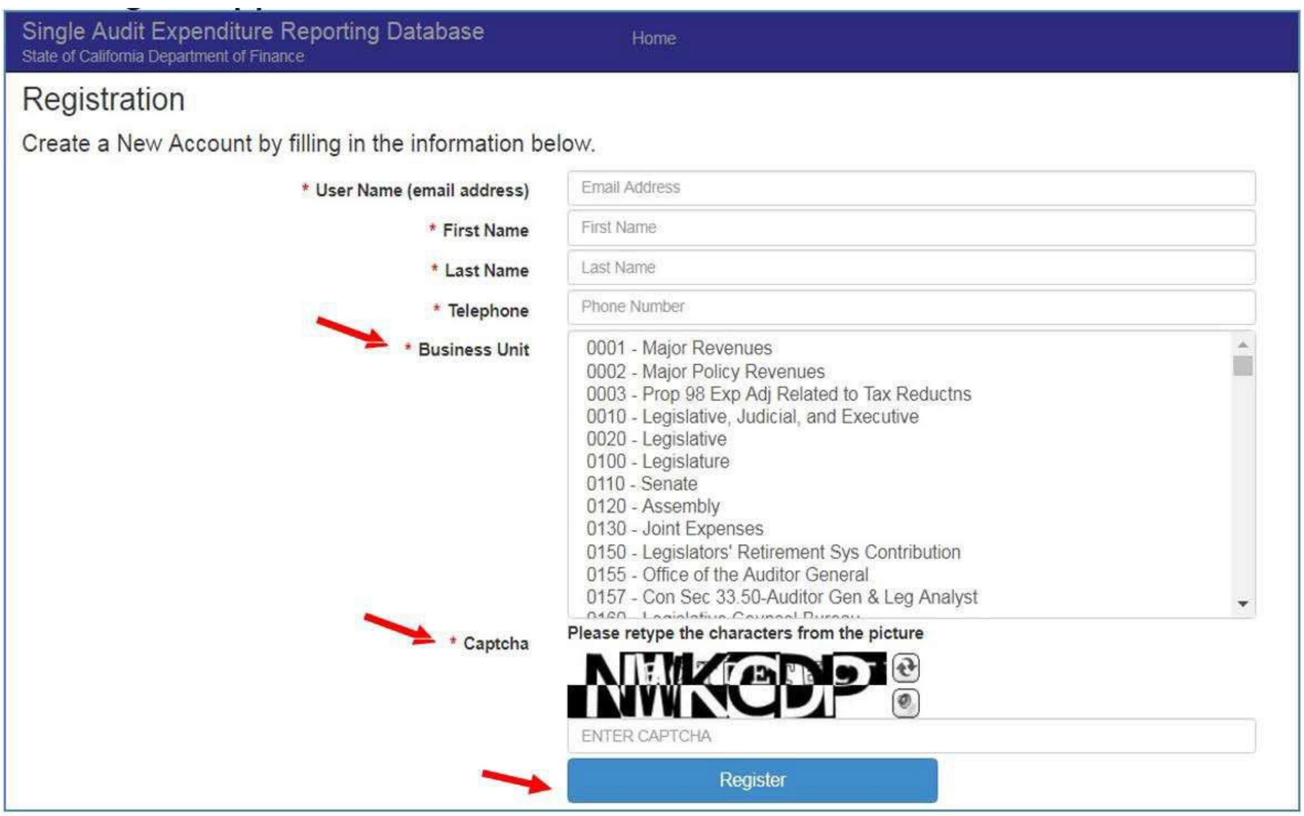
See the "New User Registration" section below for instructions on how to register new users. For returning users, skip to the "Returning Users" section for further instructions.

New User Registration

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

On the Home page, select the "**Register**" link and complete the required information. Within two business days, you will receive a system-generated password via the email provided. Once the password is received, log into the Database and change the password to a personalized password. See the Changing Password for additional information.

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.

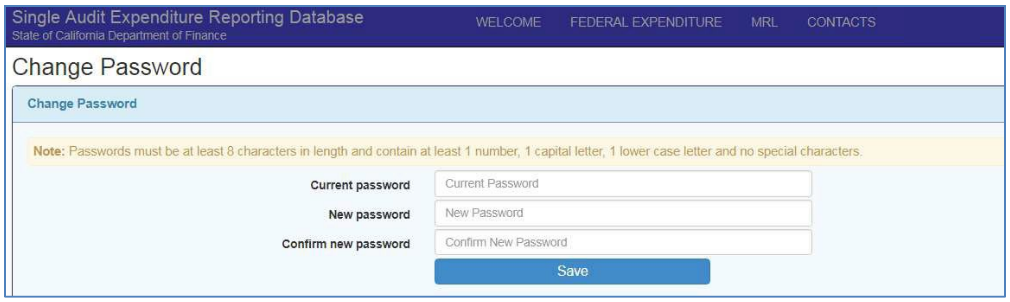


After selecting "**Register**," you may be prompted to verify account information for the state entity. Skip to Verify Account Information section for further instructions. Otherwise, proceed to Getting Started section.

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 lowercase letter. Special characters are not accepted. After confirming the new password, select "Save" to change the password.



Returning Users

For returning users, select the "**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 OSAESingleAudit@dof.ca.gov to initiate the setup of the applicable state entities.

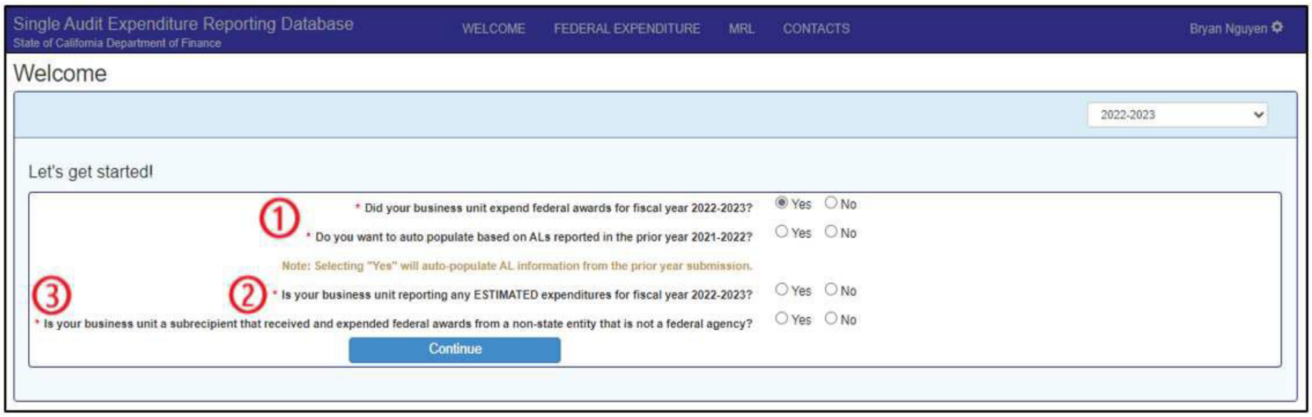
Forgotten Password

If you forgot your password, select the "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.

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.



1. 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.
    a. If your entity ***did not expend*** any federal awards, select "No" and then select "Continue." Skip to the Non-Federal Expenditure Reporting for further instructions.

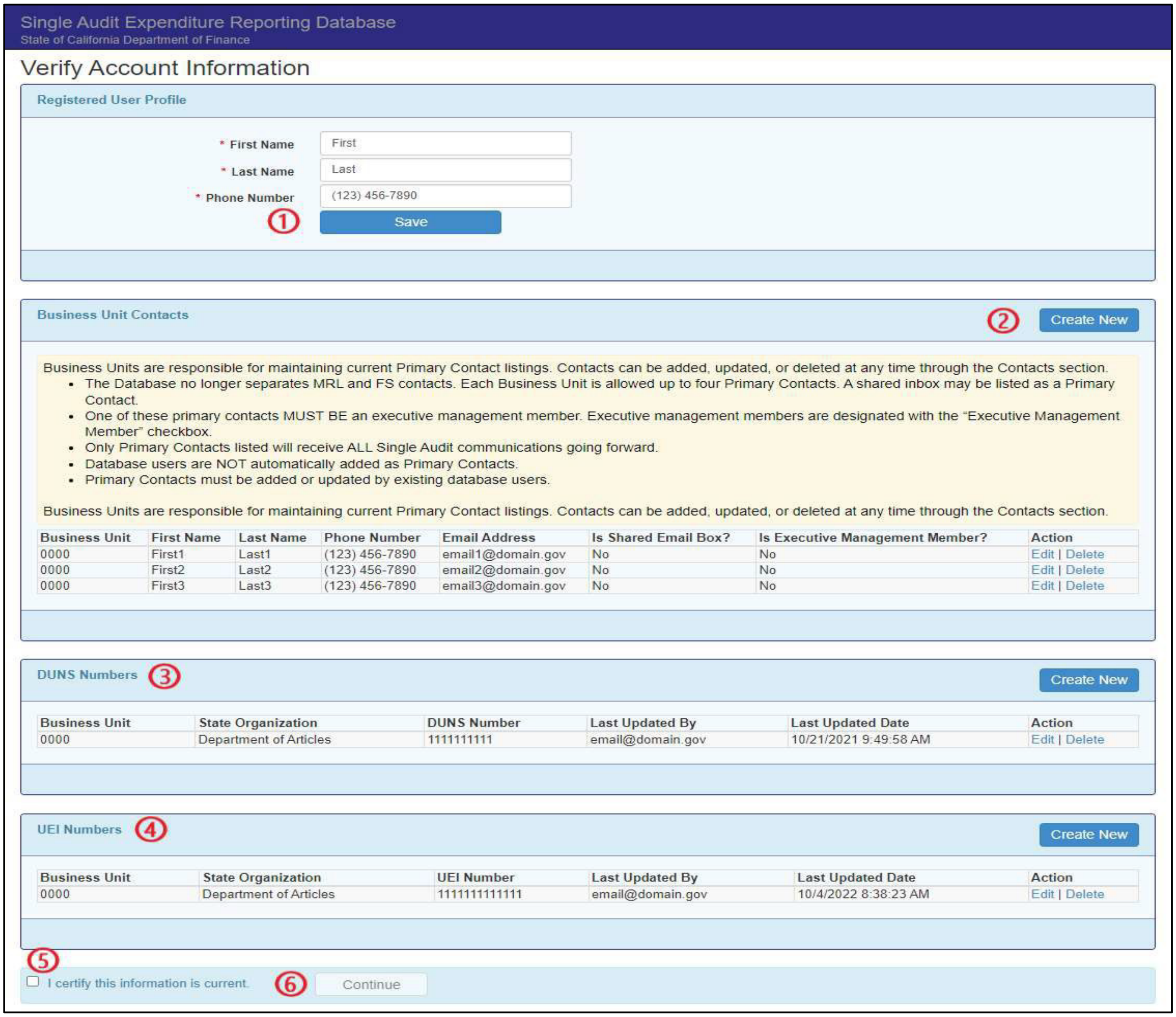
2. If your entity is reporting ESTIMATED federal expenditures, select "Yes."
    a. Note: these estimated amounts can be updated to actual amounts when they are available.

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. See the image and related steps below to verify account information.



Single Audit Expenditure Reporting Database
State of California Department of Finance

Verify Account Information

Registered User Profile

* First Name: First
* Last Name: Last
* Phone Number: (123) 456-7890

1 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

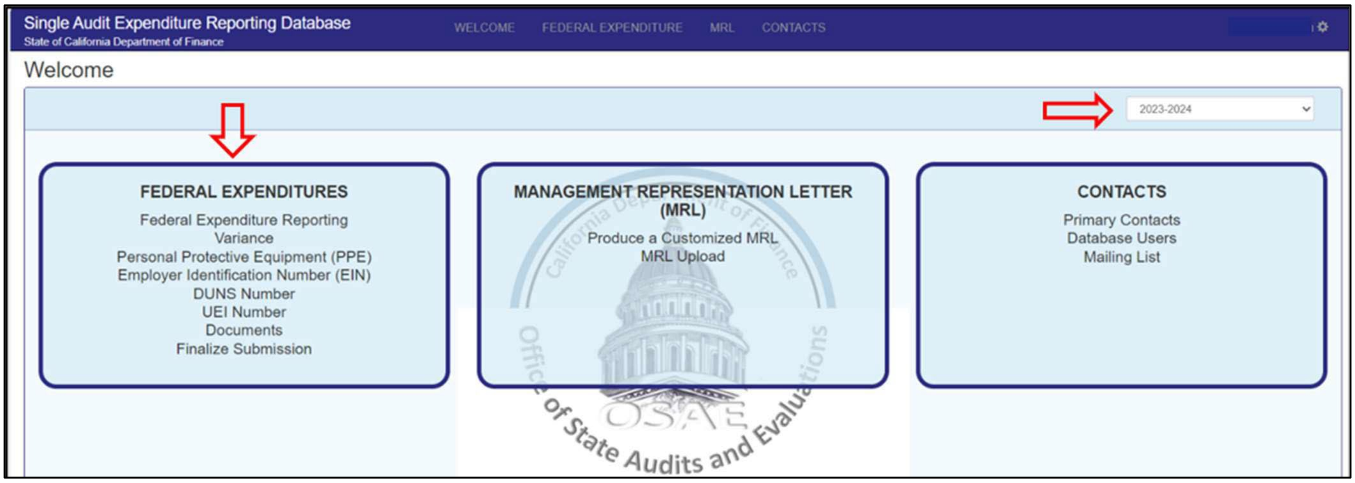
☐ I certify this information is current. 6 Continue

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 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. 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 record. 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 primary contacts exceed four, you will receive an error message and will not be able to continue.

FEDERAL EXPENDITURE REPORTING

To navigate through the Database, select the items 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.



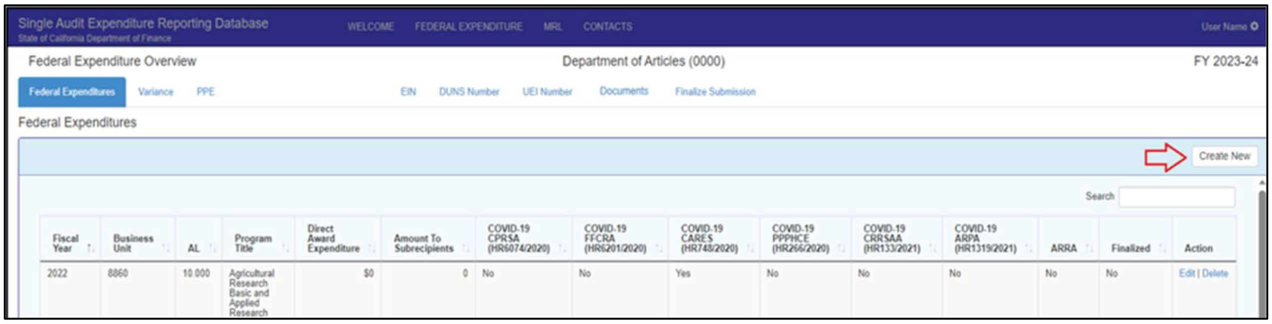
A. Federal Expenditures Overview

1. Federal Expenditures

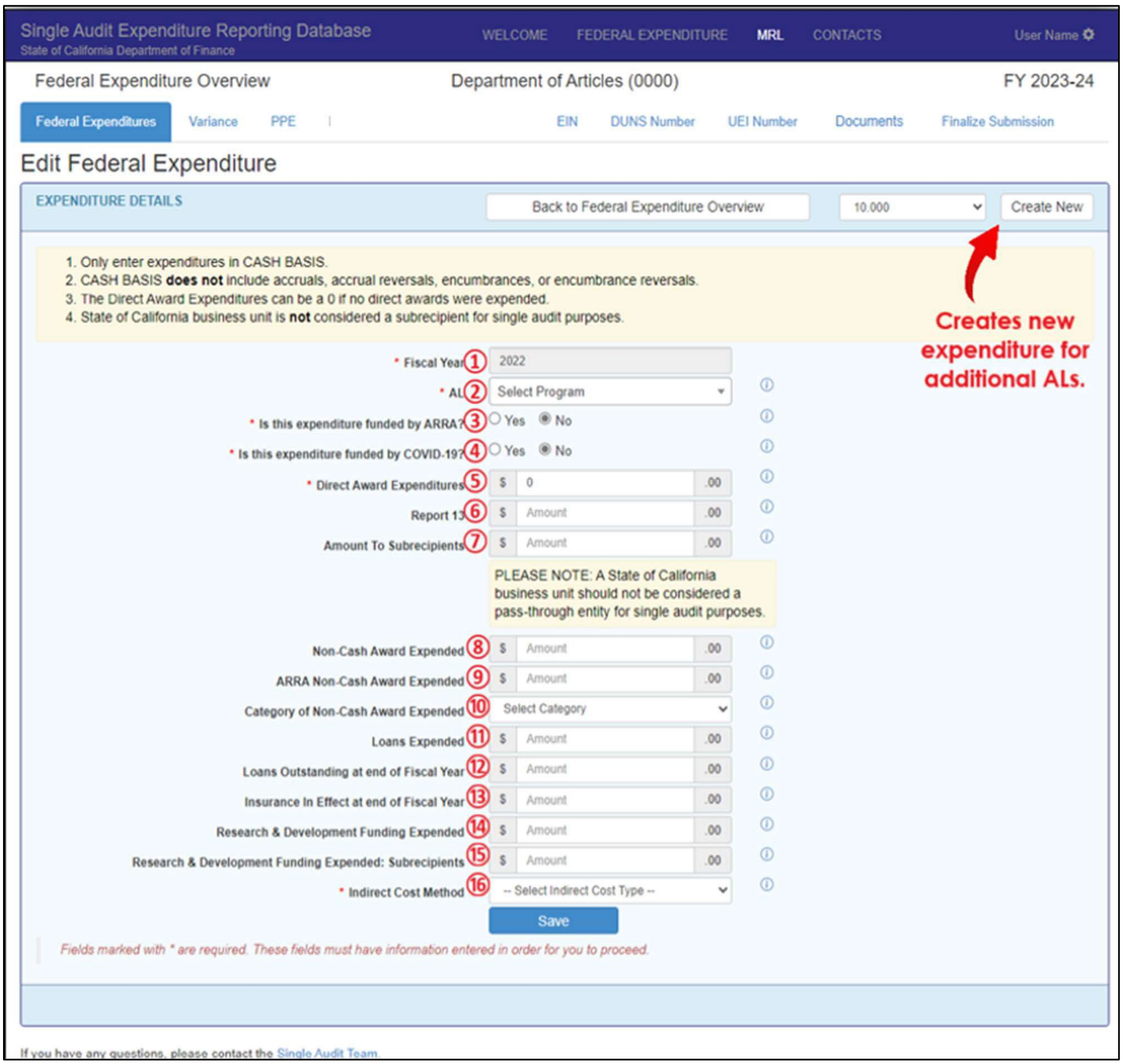
Federal expenditures must be reported on a cash basis. Cash basis expenditures for Single Audit reporting purposes are expenditures 1) incurred and disbursed by the state entity as of June 30 regardless of the fund the payments are disbursed from, and 2) reimbursable by the federal government. Reported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

If the "Auto-Populate" option is selected on the prior screen, the list will populate AL information from the prior year's submission, ready for the entities to update the current year's federal expenditure amounts. You can edit or delete each line item or add new line items. AL numbers that do not have expenditures in the current reporting year should be deleted.

If the "Auto-Populate" option is not selected on the prior screen, state entities need to manually add all AL information by selecting "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.



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 that the AL number is correct. For information regarding AL numbers, visit System for Award Management (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 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 entity and any amounts the entity awarded to subrecipients. Additionally, state entities should also consider the following when reporting Direct Award Expenditures:
   - 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.
   - If the state entity received and expended federal funds from a non-state entity as a subrecipient, given such non-state entity is not a federal agency, then the entity should report the expended federal fund amounts, and the related amounts to subrecipients, as Pass-Through Expenditures. Refer to Pass-Through Expenditures 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 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 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 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. The Database has a separate field to report these 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 these amounts. See 2 CFR 200.87 for more information on R&D expenditures.

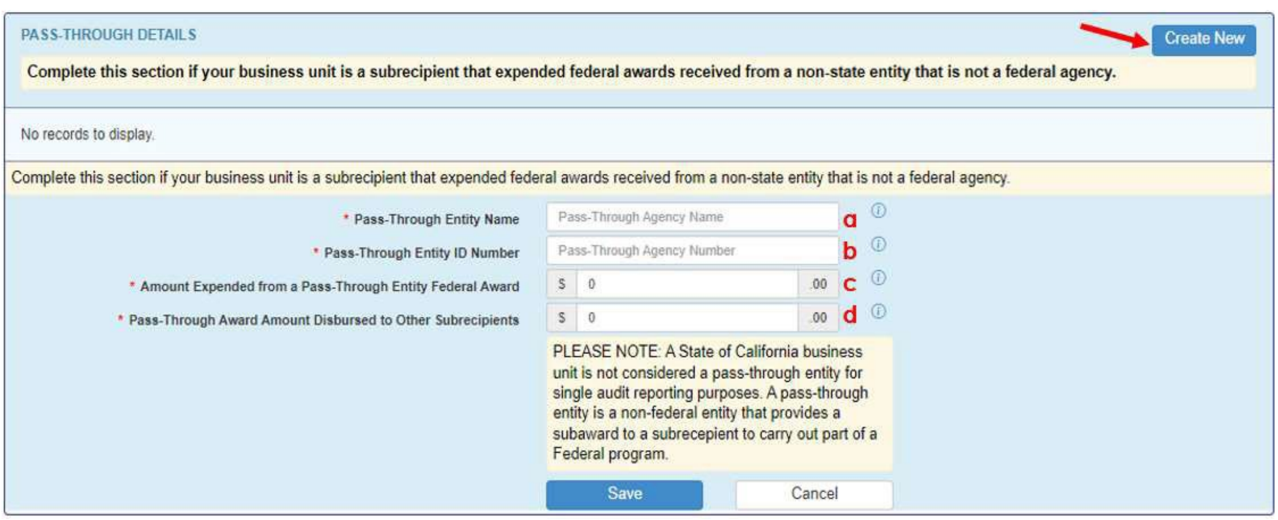
15) **Research & Development Funding Expended: Subrecipients** – Enter the amounts of R&D funding paid to subrecipients during the fiscal year. A subrecipient is a non- federal entity that receives a subaward from a pass-through entity to carry out part of a federal program but does not include an individual 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*, *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." 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 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.


PASS-THROUGH DETAILS
Create New
Complete this section if your business unit is a subrecipient that expended federal awards received from a non-state entity that is not a federal agency.
No records to display.
Complete this section if your business unit is a subrecipient that expended federal awards received from a non-state entity that is not a federal agency.
* Pass-Through Entity Name — Pass-Through Agency Name — a
* Pass-Through Entity ID Number — Pass-Through Agency Number — b
* Amount Expended from a Pass-Through Entity Federal Award — $ 0 .00 — c
* Pass-Through Award Amount Disbursed to Other Subrecipients — $ 0 .00 — d
PLEASE NOTE: A State of California business unit is not considered a pass-through entity for single audit reporting purposes. A pass-through entity is a non-federal entity that provides a subaward to a subrecepient to carry out part of a Federal program.
Save
Cancel

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.***

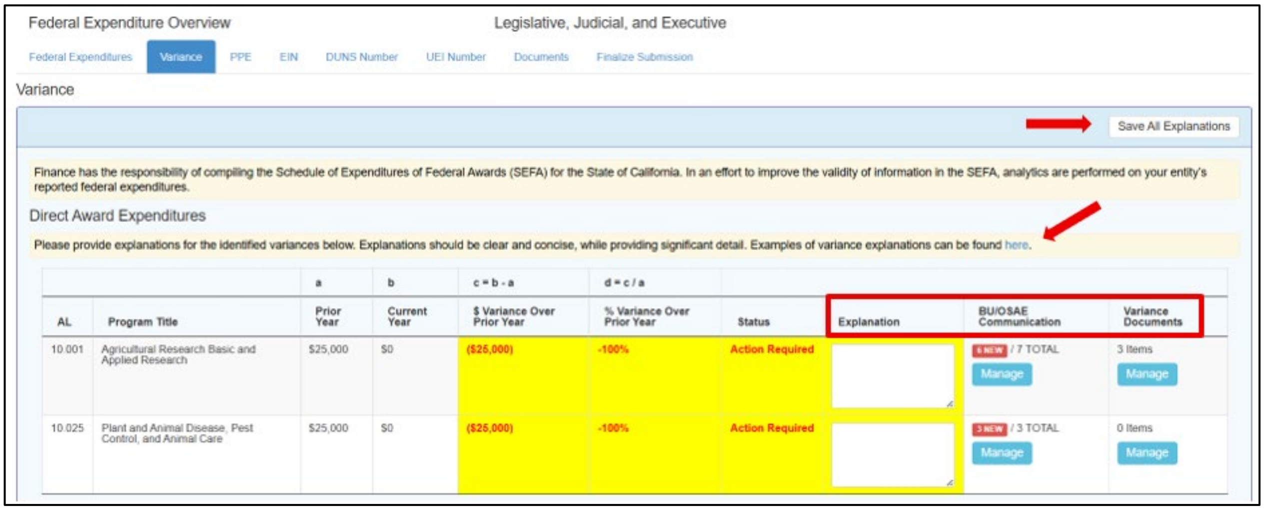
c) **Amount Expended from a Pass-Through Entity Federal Award** – Enter the amount of the pass-through funds expended.

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.

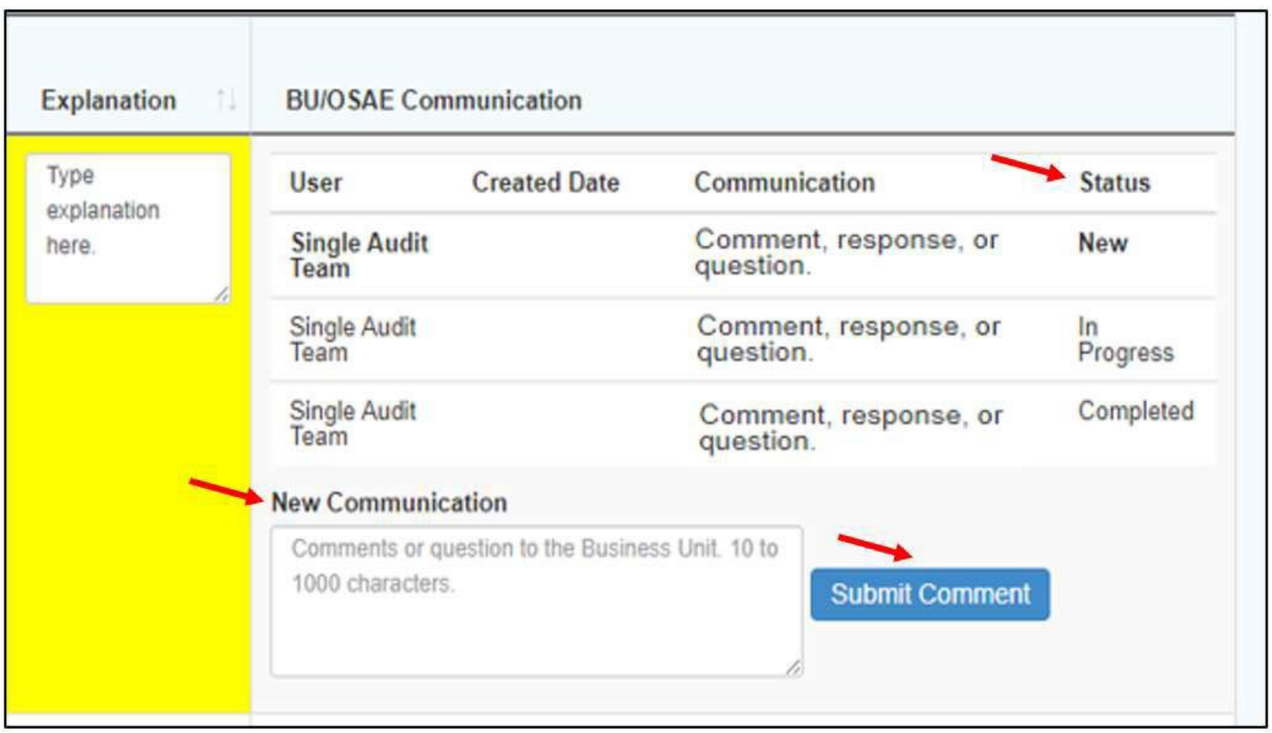
To review your entries, select "Back to Federal Expenditure Overview." If you wish to change the amounts for an AL, select "Edit." You can delete a record by selecting "Delete" if it was entered in error. Complete all federal expenditure entries before you continue to the Variance page. Select "Continue" 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 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. Finance reviews these explanations and may reach out to you for additional information and supporting documents if needed. Select **"manage"** under **"Variance Documents"** to upload the supporting document(s) for each Assistance Listing (AL). **Variance Documents** function also allows state entity to edit the document, including deleting and replacing it before uploading.

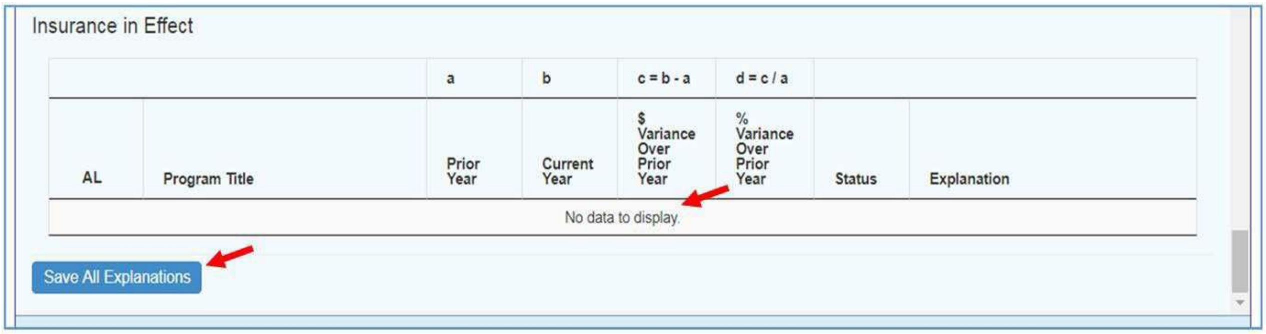


If additional information is needed, Finance will send a request via the Database. The entities' primary contacts will receive a notification email of the request for additional information. Entities will respond in the Database by entering a response in the "New Communication" text field and selecting "Submit Comment." New communications will be bolded and have a status of "New". Entity 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."



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.

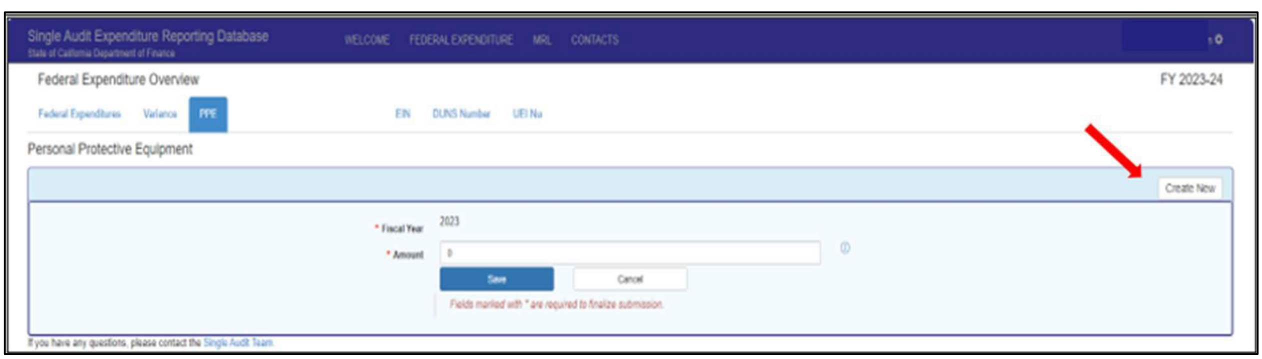
A field that has "No data to display" indicates your entity did not report any expenditures for that field. You can save your entries at any time by selecting "Save All Explanations" located at the top or bottom of the page.



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.

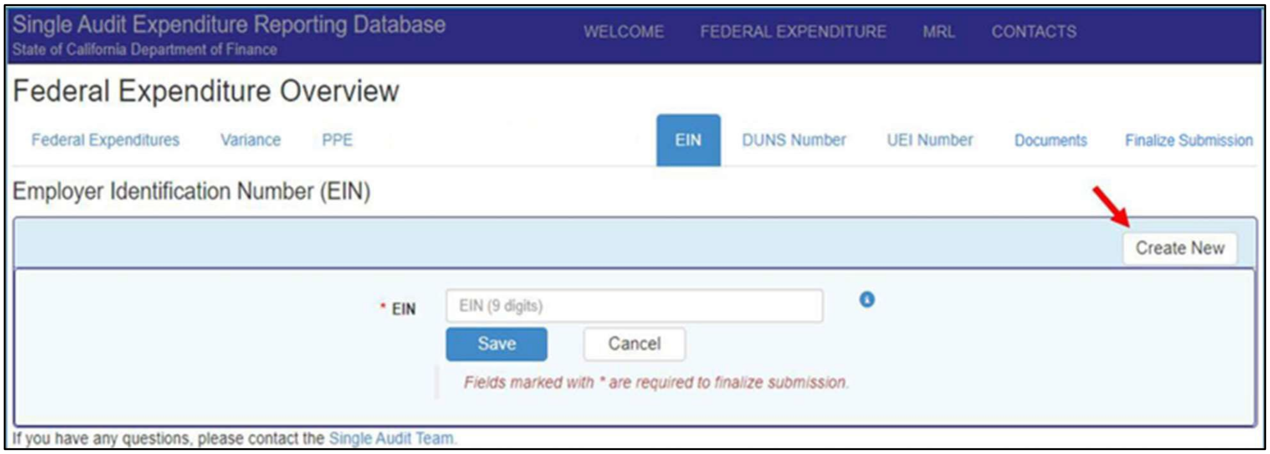
To report PPE, select "Create New" on the PPE page and input the fair market value at the time of receipt in the provided field. Select "Save" to add your PPE amount to the Database. PPE amounts can be edited or deleted as needed.



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.***



5. **DUNS Number**

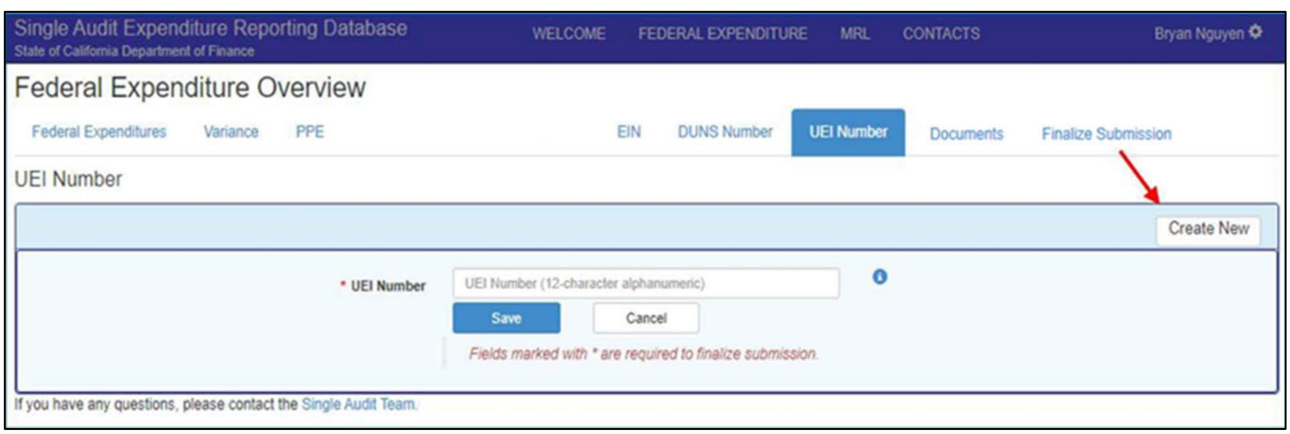
Effective April 2022, the DUNS numbers are no longer in use for Single Audit reporting purposes. Instead, all state entities are required to provide their UEI.

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

6. **UEI Number**

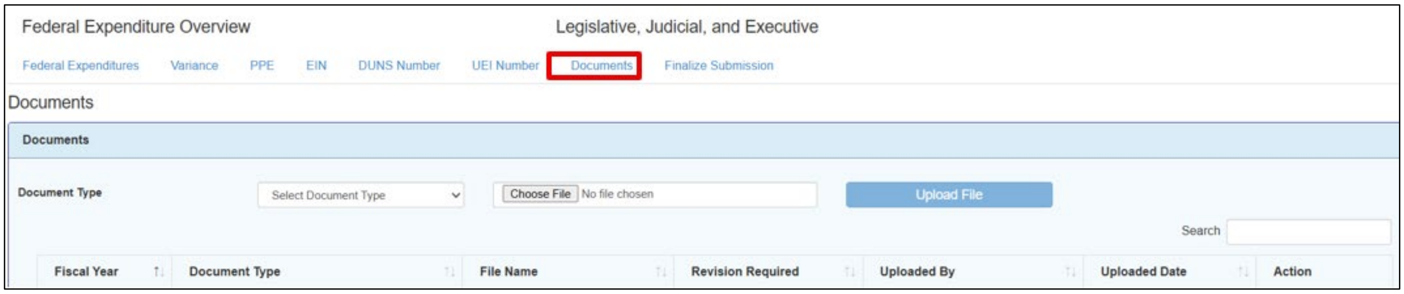
Starting April 4, 2022, the federal government requires entities doing business with the federal government to use the UEI numbers instead of DUNS. The UEI is a 12-character alphanumeric identifier assigned by SAM.gov. State entities are required to enter a UEI before finalizing the federal expenditure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

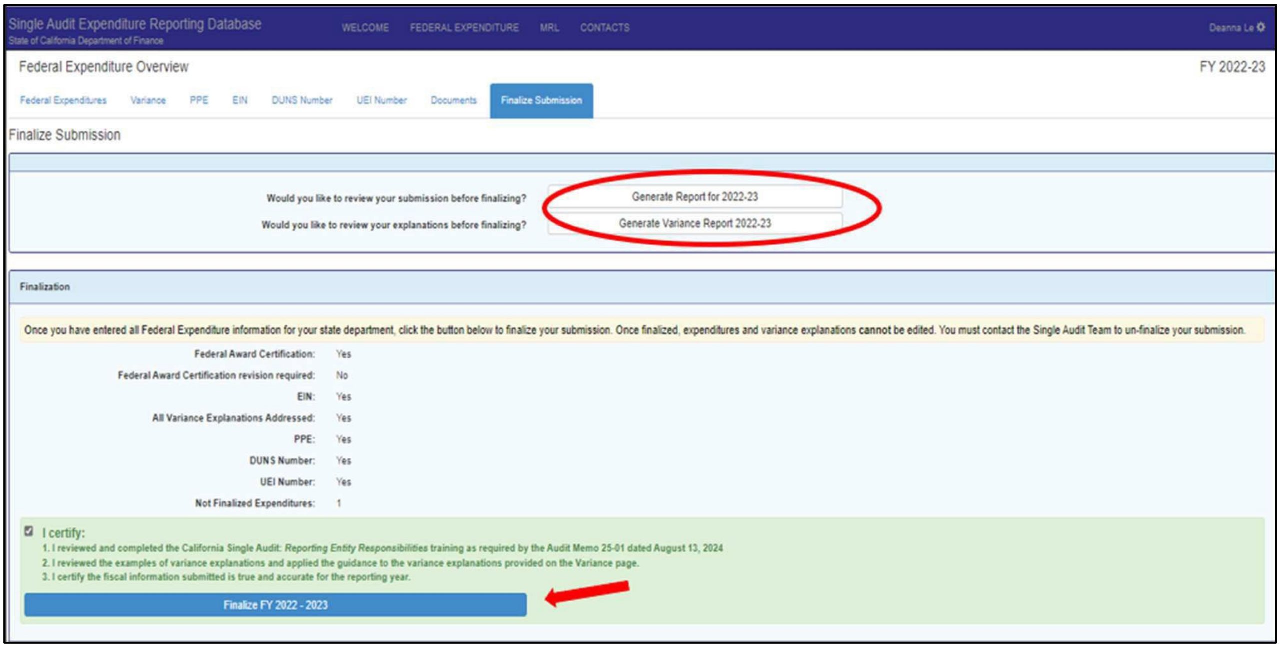
The following two reports can be generated before final submission to facilitate the review of the reported federal expenditure information:

- Federal Expenditure Report
- Variance Explanation Report

These reports allow users to review data entered into the Database prior to submittal, and can be exported 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 EIN, and UEI numbers, are required before finalizing 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, 2) reviewed the *Examples of Variance Explanations,* and 3) reviewed the submitted information for accuracy[1] before finalizing the expenditure submission.

[1] This additional certification item replaces the requirement of manually uploading the Certificate of Federal Awards form.

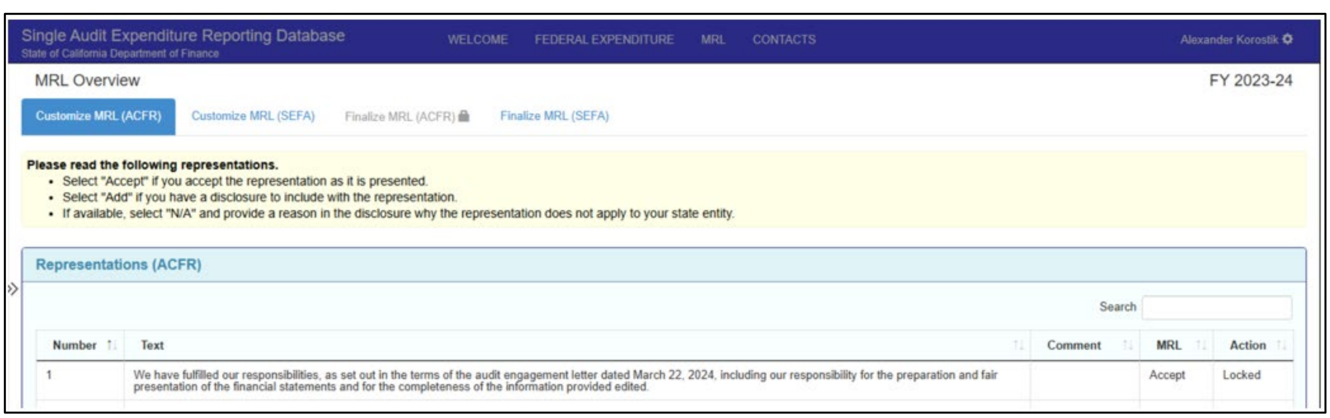


B. MRL Overview

All state entities must complete a Federal Award MRL in 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 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 entity representations will reside in the Database and will require your digital signature for certification.

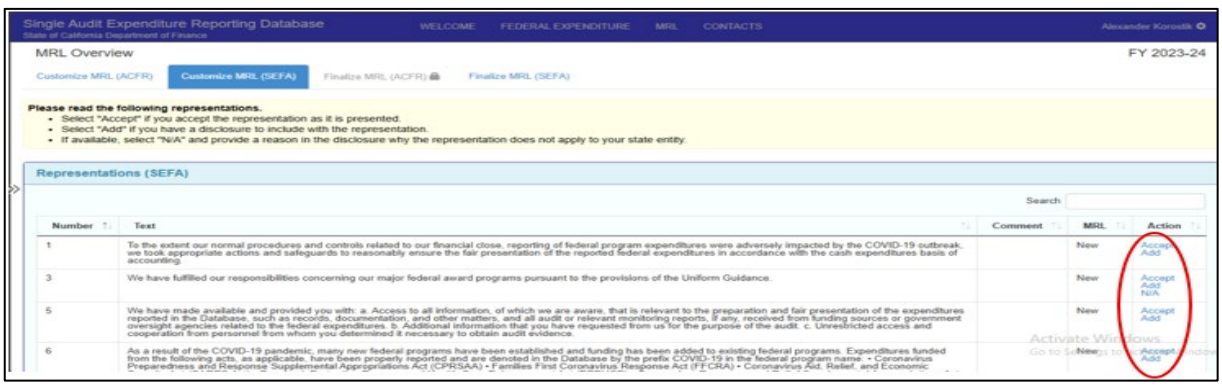
For state entities that expended federal funds during the fiscal year, two sets of MRLs are required: one for the California State Auditor (CSA) for the ACFR and another for the external auditor for the Schedule of Expenditures of Federal Awards (SEFA). The two sets of MRLs may have different MRL signature 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 MRL to CSA is required.



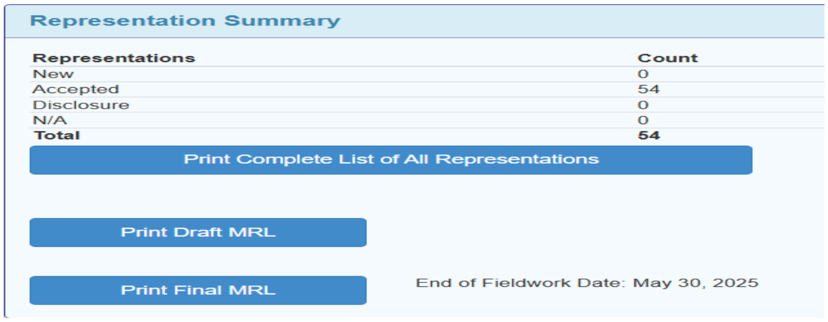
1. **Customize MRL (ACFR) or Customize MRL (SEFA)**
   On the MRL Overview page, select "Customize MRL (ACFR)" or "Customize MRL (SEFA)" tab. See the image below. Review the list of representations and select the appropriate action for each representation. You can select *Accept*, *Add*, or *N/A* (if 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 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 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.



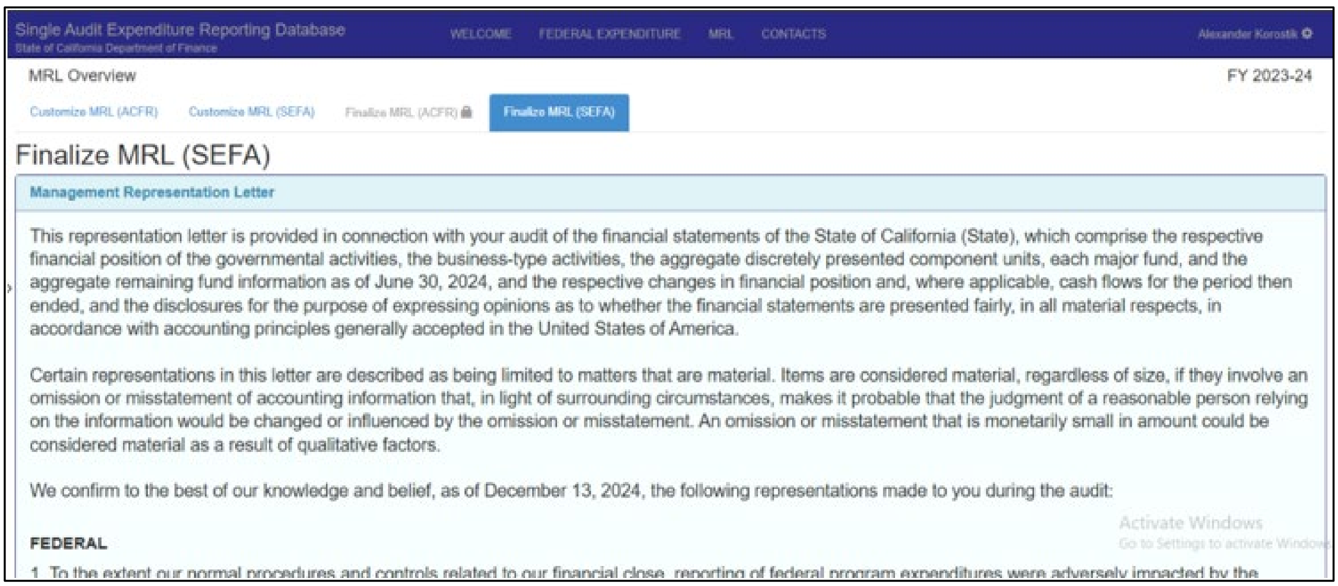
The option to "Print a Complete List of All Representations" is available at the bottom of the page. See image below. This option enables the download of a PDF version of the complete list of representations in the Database.

After addressing all required representations, the option to "Print Draft MRL" at the bottom of the page becomes available to facilitate your entity's review of the MRL. The "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. This option is currently under construction.



2. **Finalize MRL**

When CSA and its contractor determine its last date of audit fieldwork (known as the End-of-Fieldwork date), Finance will send out the notification email to all state entities. This will allow your 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 the "Finalize MRL" tab and filling out all the necessary fields.

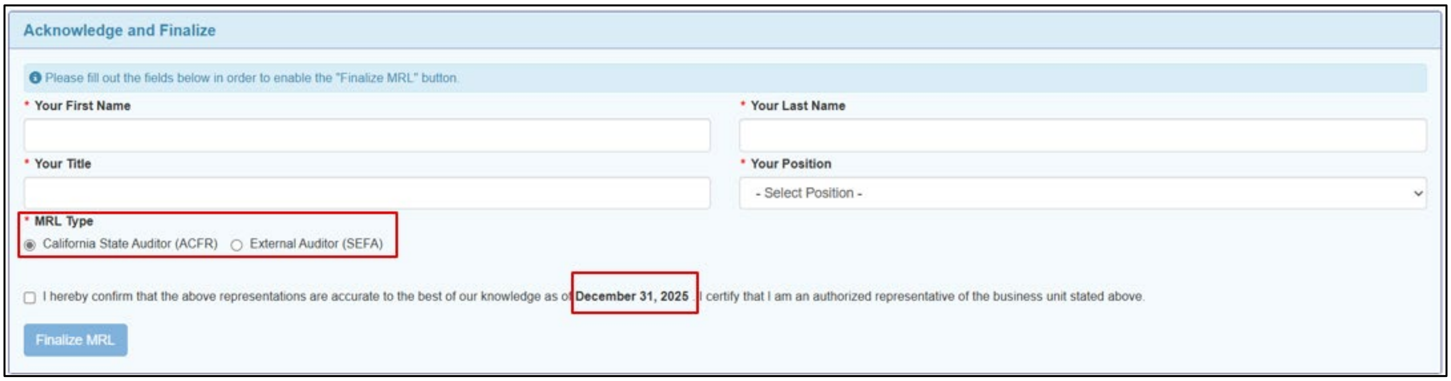


Once you are ready to sign the MRL, go to the end of the "Finalize MRL" page and complete the required information:

- Type your first name and last name. They should agree with the profile in the Single Audit database. Typing your name serves as your official electronic acknowledgement.
- Type your title and position.
- After selecting MRL type: California State Auditor (ACFR) or External Auditor (SEFA), the database will automatically populate the End-of-Fieldwork date in the acknowledgement section below. This date matches the End-of-Fieldwork date provided by the Single Audit Team.
- 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.

Note: The MRL must have two signatures: one from the entity head or designee (executive management representative) and the other from a fiscal services representative.



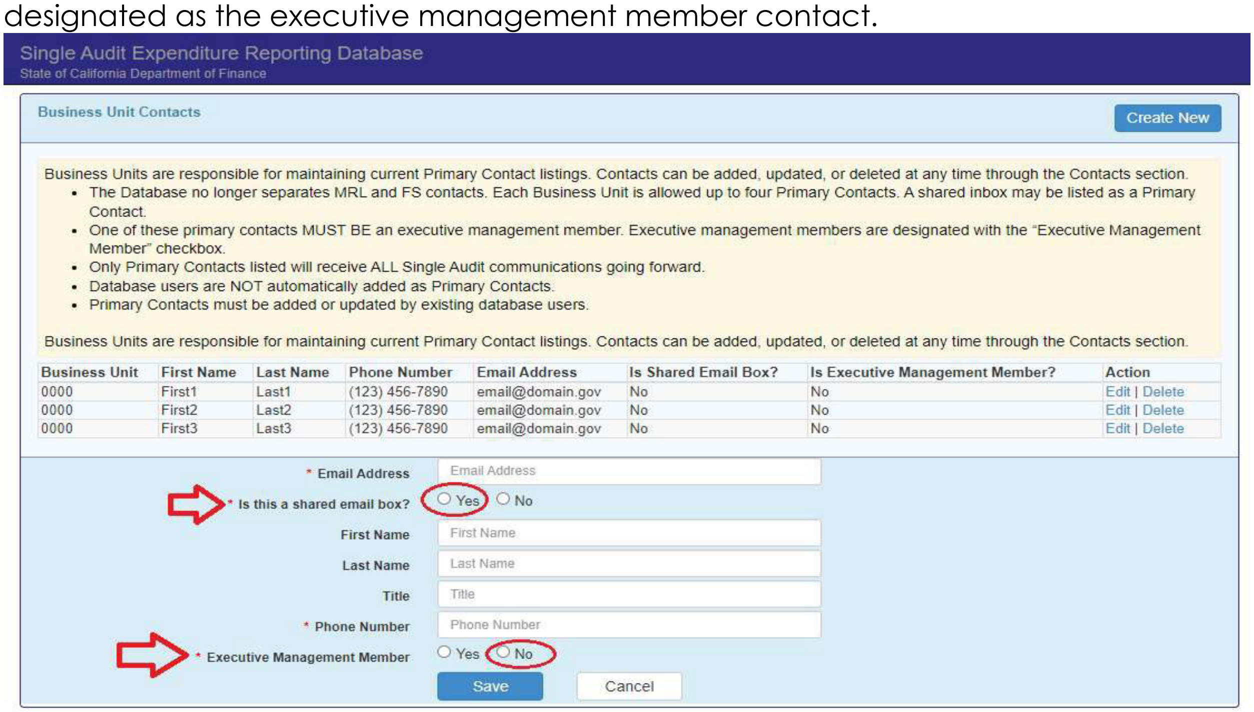
Once the MRL is finalized, the Single Audit Database will automatically send an email to all primary contacts notifying the completion of the MRL process for the fiscal year.

C. Contacts Overview

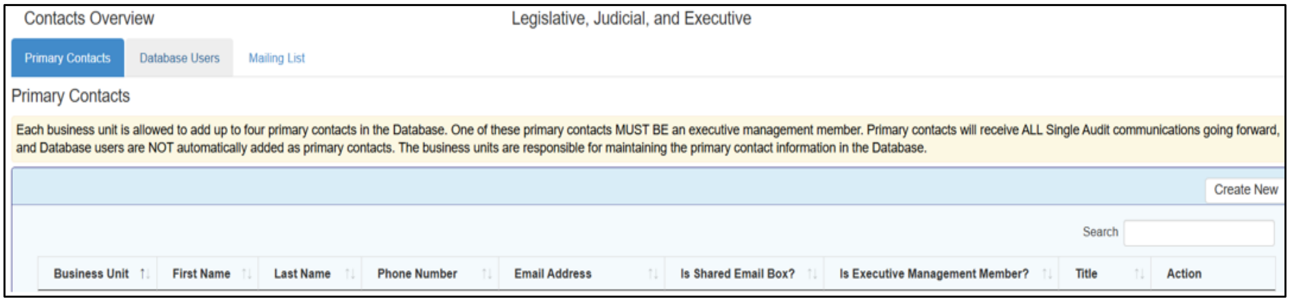
The Contact Overview allows you to review and edit Primary Contacts, Database Users, and subscribe to the Single Audit Mailing List.

1. Primary Contacts

The Primary Contacts page allows you to view, edit, delete, or create a new contact. Primary Contacts are individuals 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.



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.

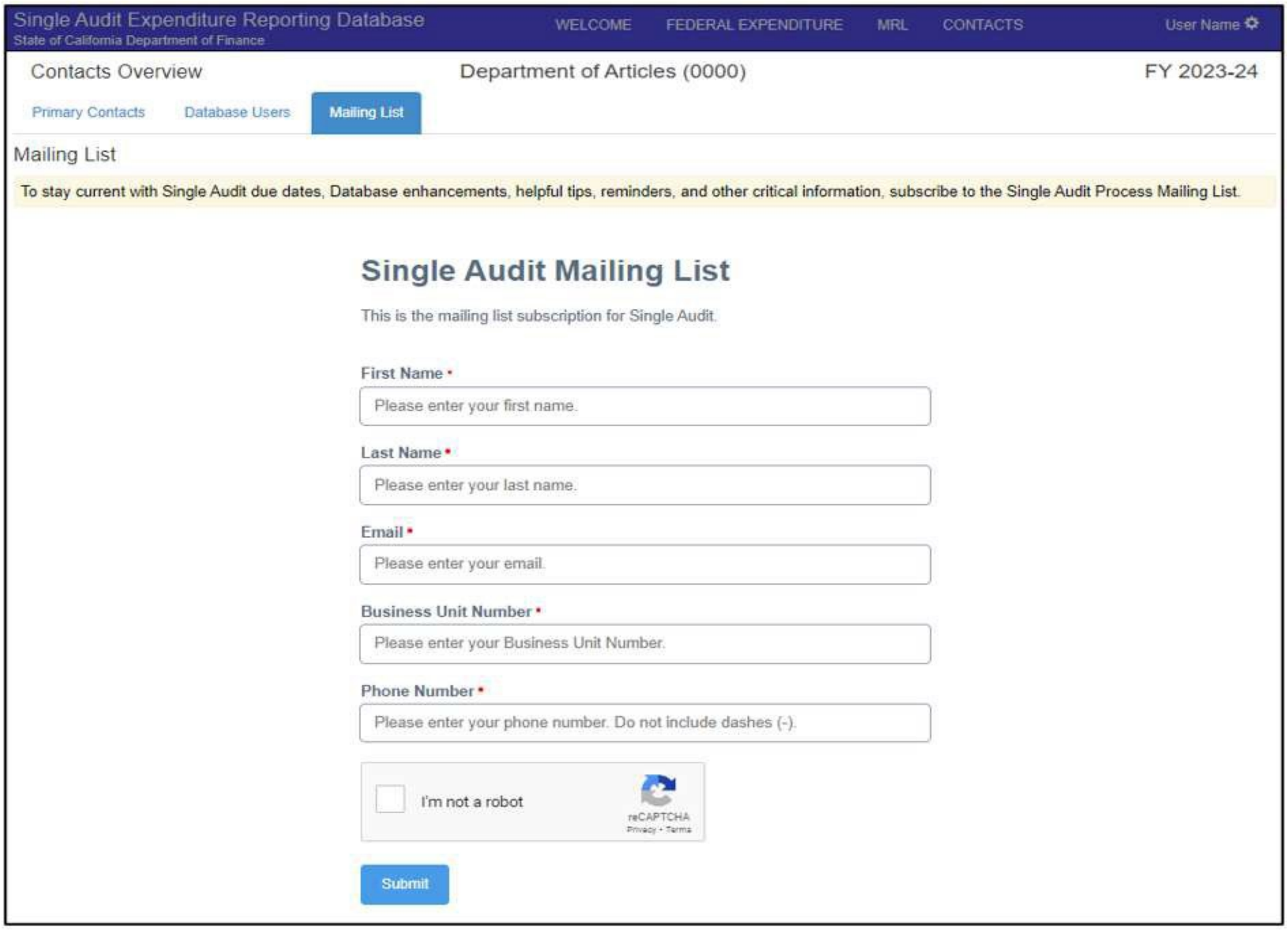


2. **Database Users**

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.

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.



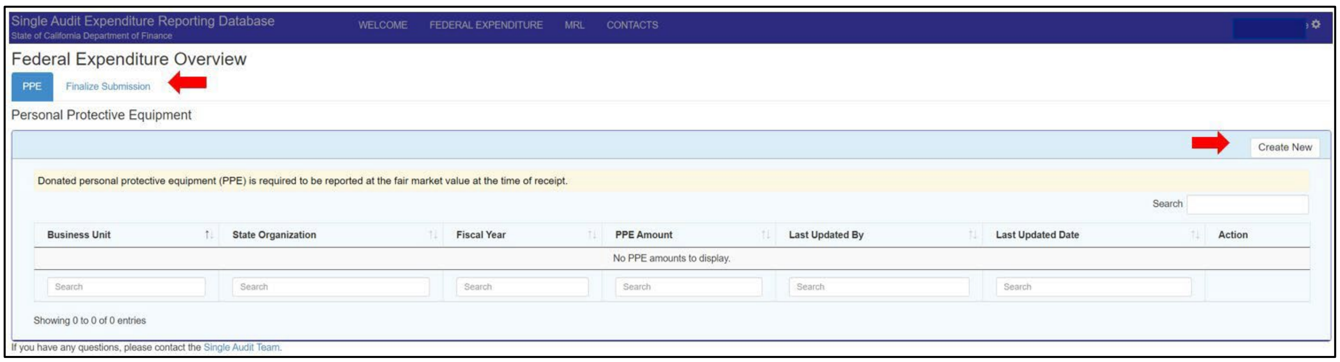
NON-FEDERAL EXPENDITURE REPORTING

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.

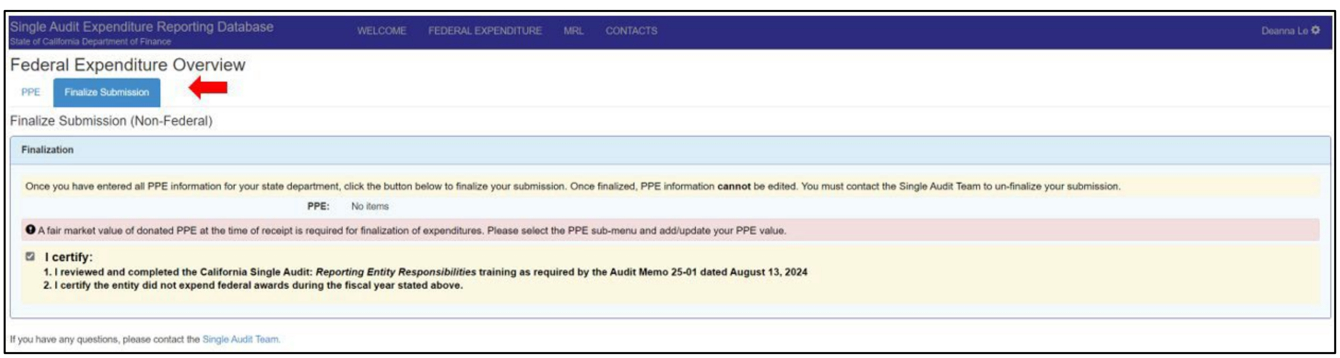
To navigate through the Database, select the items on the menu bar or the blue boxes below. You can also navigate through each page by selecting items in the sub-menu.

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 Annual Comprehensive Annual Report and the SEFA; therefore, all state entities must participate.



3. Complete and submit an 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 Customize MRL and Finalize MRL under the Federal Expenditure Reporting sections above.