



Office of the State Controller

OFFICIAL MEMORANDUM

To: Chief Fiscal Officers, Vice Chancellors, Business Managers

From: Anne Godwin, Deputy State Controller

Date: June 7, 2018

Subject: 2018 Year-End Single Audit Package

The Office of the State Controller (OSC) prepares the Schedule of Expenditures of Federal Awards (SEFA) for each fiscal year based on information provided by state agencies in their Single Audit Reporting Packages (SARP).

The 2018 Single Audit Instructions are available on the OSC Website at <https://www.osc.nc.gov/state-agency-resources/statewide-financial-reporting/single-audit-year-end-package>. The 2018 Single Audit Package will be available on the OSC webpage July 3, 2018.

Please review the 2018 Single Audit Package Instructions in their entirety as there have been **changes for FY 2018**.

The SARP due dates correspond with the CAFR due dates and must be emailed to osc.fed.sarp@osc.nc.gov.

The packages for the following Tier I entities are due by **August 15, 2018**:

- North Carolina Railroad Company

The packages for the following Tier 2 entities are due by **August 21, 2018**:

- General Assembly
- Office of the Lieutenant Governor
- Secretary of State
- Office of the State Auditor
- Department of Justice
- Department of Labor
- Office of the State Controller
- Wildlife Resources Commission
- State Board of Elections
- Office of Administrative Hearings, and
- North Carolina Ports Authority.



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The packages for the following Tier 3 entities are due **August 24, 2018**:

- North Carolina Community College System Office
- State Education Assistance Authority
- Golden LEAF, Inc.
- Centennial Authority, and
- All entities comprising the University of North Carolina (UNC) System.

The due date for all other entities is **August 28, 2018**.

The following entities will prepare and submit their Single Audit report separately to the Federal Audit Clearinghouse for the year ended June 30, 2018.

- North Carolina Housing Finance Agency
- State Education Assistance Authority
- The Economic Development Partnership of North Carolina, and
- North Carolina Biotechnology Center

If you have any questions, please contact Angela Johnston at (919) 707-0668 or osc.fed.sarp@osc.nc.gov for assistance. Your cooperation is greatly appreciated.

Thank you.

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