



Office of the State Controller

OFFICIAL MEMORANDUM

To: Chief Fiscal Officers, Vice Chancellors, Business Managers

From: Anne Godwin, Deputy State Controller

Date: June 3, 2019

Subject: 2019 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).

This year, OSC will require all agencies, universities, community colleges, boards and component units of the State to complete their 2019 Year-End package via SharePoint. OSC will not accept year-end packages via email. Agencies that did not receive federal funds for FY 2018-19 must complete an Annual Certification Form via the Single Audit SharePoint site. The Year-End Package and Annual Certification Form should be uploaded to the new OSC Year-End Reporting Package SharePoint [site](#) no later than August 28, 2019. Security access has been granted to Single Audit contacts from last year's packages. If you require access, please contact oscsingleauditreporting@osc.nc.gov.

OSC will host an informational webinar on June 10th to introduce the **NEW** Single Audit Reporting Package workbook. Contact oscsingleauditreporting@osc.nc.gov if you did not receive an invitation.

The 2019 Single Audit Instructions are available on the OSC [website](#) and also on the Single Audit SharePoint [site](#).

Please review the 2019 Single Audit Package Instructions in their entirety as there have been changes for FY 2019.

The SARP due dates correspond with the CAFR due dates.

The packages for the following Tier I entities are due by **August 15, 2019**:

- USS North Carolina Battleship Commission,
- North Carolina Deferred Compensation Plan,
- 401(k) Supplemental Retirement Income Plan, and
- North Carolina Railroad Company.



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The packages for the following Tier 2 entities are due by **August 21, 2019**:

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

The packages for the following Tier 3 entities are due **August 26, 2019**:

- 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, 2019**.

The following entities will prepare and submit their Single Audit report separately to the Federal Audit Clearinghouse for the year ended June 30, 2019.

- 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 oscsingleauditreporting@osc.nc.gov for assistance. Your cooperation is greatly appreciated.

Thank you.

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