



# Office of the State Controller

## OFFICIAL MEMORANDUM

**To:** Chief Fiscal Officers, Vice Chancellors, Business Managers

**From:** Anne Godwin, Deputy State Controller

**Date:** June 3, 2020

**Subject:** 2020 Year-End Single Audit Reporting

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 for their Single Audit Reporting.

OSC requires all agencies, universities, community colleges, boards and component units of the State who have received federal funds in fiscal year 2020 to complete their 2020 Single Audit Reporting via SharePoint. All agencies must complete an Annual Certification Form through DocuSign. The certification form is located on the Single Audit SharePoint [site](#).

Fiscal Year 2020 Single Audit reporting due dates are listed below, and entities are required to enter their financial data into the SharePoint database by the specified date. Security access has been granted to Single Audit contacts based on last year's reporting and communication requests sent by OSC in the month of May. If you require access to the SharePoint [site](#), please contact [oscsingleauditreporting@osc.nc.gov](mailto:oscsingleauditreporting@osc.nc.gov). Last year's informational [webinar](#) to introduce the Single Audit Reporting Package workbook is posted on the SharePoint [site](#) for review.

The 2020 Single Audit Instructions are available on the OSC [Website](#) and also on the SharePoint [site](#).

The SARP due dates correspond with the CAFR due dates.

The packages for the following Tier I entities are due by **August 14, 2020**:

- 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, 2020**:

- 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, 2020**:

- 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, 2020**.

The following entities will prepare and submit their Single Audit report separately to the Federal Audit Clearinghouse for the year ended June 30, 2020.

- 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](mailto:oscsingleauditreporting@osc.nc.gov) for assistance. Your cooperation is greatly appreciated.

Thank you.

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