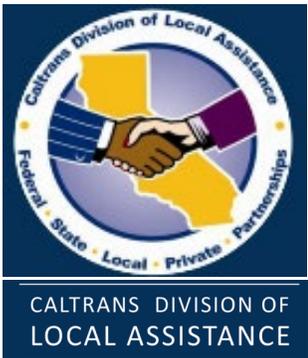


# Single Audit Report (SAR) and Exemption Letter

Daniel Burke

Program Reviews & Outreach Branch

[CaltransFederalFundAward@dot.ca.gov](mailto:CaltransFederalFundAward@dot.ca.gov)



Division of Local Assistance  
California Department of Transportation



# SAR Requirements

- Is my agency subject to the SAR requirement?
  - Yes, if **total** federal funds expended  $\geq$  \$750,000 in a fiscal year
  - **NEW**: Increases to \$1,000,000 for the year ending 2025
- If exempt, email a PDF on letterhead that identifies the exempt Fiscal Year, certifies exemption reason, and fiscal manager/officer signature to:
  - State Controller's Office (SCO): [singleaudits@sco.ca.gov](mailto:singleaudits@sco.ca.gov)
  - Caltrans: [CaltransFederalFundAward@dot.ca.gov](mailto:CaltransFederalFundAward@dot.ca.gov)



**Division of Local Assistance**  
**California Department of Transportation**



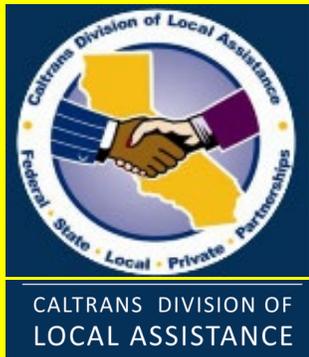
# Exemption Letter Example

The City of Fakeville did not expend more than \$750,000 of federal funds for the year ending 2024. The City of Fakeville is exempt from the Single Audit requirement.

Sincerely,



Janie Doe, Chief Financial Officer  
City of Fakeville

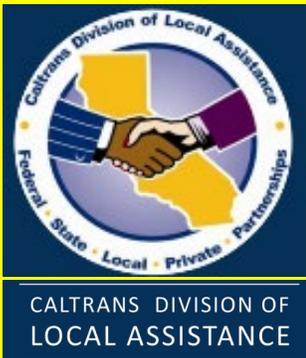


**Division of Local Assistance  
California Department of Transportation**



# SAR Package (2 CFR 200.512(c))

- Financial Statements
- Schedule of Expenditures of Federal Awards
- Summary Schedule of Prior Year Findings
- Corrective Action Plan
- Reports
  - Opinion on Financial Statements
  - Internal control over financial reporting and compliance
  - Compliance for each major program
- Schedule of Findings and Questioned Costs



**Division of Local Assistance  
California Department of Transportation**



# SAR Due Dates

- When is the SAR due ([2 CFR 200.512\(a\)](#))?
  - Earlier of 30 days after receipt of the independent auditor's report(s) or nine months from end of fiscal year
  - Ex. 1: Auditor signs on August 15, 2024, report is due September 14, 2024
  - Ex. 2: Auditor signs on March 15, 2025, when is the report due?

**March 31, 2025**



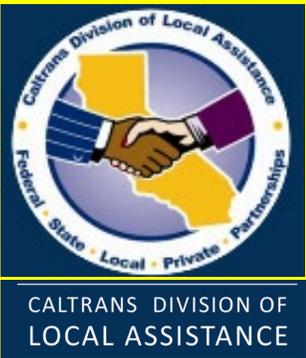
CALTRANS DIVISION OF  
LOCAL ASSISTANCE

**Division of Local Assistance  
California Department of Transportation**



# Where do I send the SAR?

- The Federal Audit Clearinghouse ([2 CFR 200.512\(d\)](#))  
<https://secure.login.gov/>
- Send to State Controller's Office ([Section 20020 of the State Administration Manual](#))  
[https://www.sco.ca.gov/aud\\_where\\_to\\_submit.html](https://www.sco.ca.gov/aud_where_to_submit.html)
- Send to Caltrans ([2 CFR 200.332\(f\)](#))  
[CaltransFederalFundAward@dot.ca.gov](mailto:CaltransFederalFundAward@dot.ca.gov) – Update fiscal contacts here too

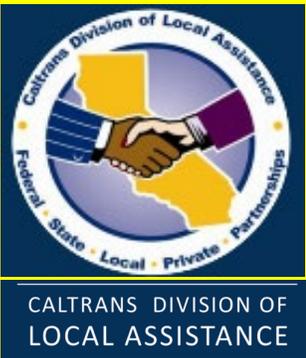


**Division of Local Assistance  
California Department of Transportation**



# Caltrans' Role in the SAR Process

- Courtesy emails for SAR package and exemption letter
  - Each Fall or Winter a reminder is sent
  - Late Spring or in Summer a warning is sent to any agencies that are still delinquent
  - Follow-up emails from District Local Assistance Engineer



**Division of Local Assistance  
California Department of Transportation**



# Caltrans' Role in the SAR Process

- What if local public agencies do not submit SAR package or the exemption letter?
  - Sanction pursuant to [Section 20.7 of the Local Assistance Procedures Manual](#)
  - No future State and federal authorizations until SAR package or exemption letter received



**Division of Local Assistance  
California Department of Transportation**





CALTRANS DIVISION OF  
LOCAL ASSISTANCE

**Division of Local Assistance  
California Department of Transportation**



# Stay Informed

Local Assistance Blog  
News – Resources – Trainings

<https://www.localassistanceblog.com>

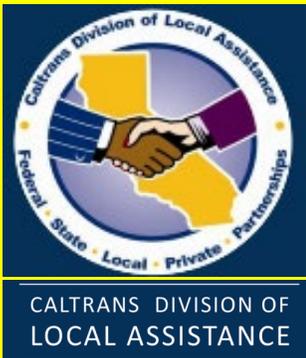


CALTRANS DIVISION OF  
LOCAL ASSISTANCE

Division of Local Assistance  
California Department of Transportation



# Questions & Answers Session



**Division of Local Assistance  
California Department of Transportation**

