

# **SUBMITTING SINGLE AUDITS to STATE OF ALASKA**

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## **SUBMISSION REQUIREMENT**

All entities that received either Federal and/or State Financial Assistance from the State of Alaska must submit a copy of the Audit Reporting Package to State of Alaska Division of Finance, if one was required. After performing a review DOF will distribute a copy to the appropriate State Agencies.

## **WHERE TO SEND AUDITS**

<sup>1</sup>**Email Audit Packages to:** [single.audit@alaska.gov](mailto:single.audit@alaska.gov)

For dual certification purposes, the auditee must email a non-protected PDF copy of the audit package and CC the CPA firm. The audit firm should respond to the email confirming the report attached is the final agreed-upon version. No response will be considered concurrence. Audits will also be accepted if received directly from the CPA firm.

## **WHAT TO SUBMIT FOR A COMPLETE REPORTING PACKAGE**

- Audited Financial Statements and notes, including Schedule of Expenditures of Federal Awards (SEFA) and/or Schedule of State Financial Assistance (SSFA)
- Auditor's reports –
  - Opinion(s) on Financial Statements
  - In-relation opinion of SEFA and/or SSFA
  - Report on Internal Controls over Financial Reporting and on Compliance and Other Matters based on an Audit of Financial Statements and in Accordance with Government Auditing Standards
  - Report on Compliance for Each Major Federal and/or State Programs; Report on Internal Control over Compliance required by Uniform Guidance and/or State of Alaska Audit Guide
- Schedule of Findings and Questioned Costs
- Corrective Action Plan (if applicable)
- Summary of Schedule of Prior Audit Findings (if applicable)

**Note:** *School districts have an **additional** requirement to send a complete reporting package, including management letter, directly to Department of Education & Early Development.*



*If you have questions, please contact the Single Audit Coordinator at (907) 465-4666 or email address listed above.*

Revised October 2023

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<sup>1</sup> Due to the new FAC website, effective October 1, 2023 all Federal and State Reporting Packages must now be submitted to State of Alaska via email. This includes all Audit Reports submitted to the new FAC website.