

SUBMITTING SINGLE AUDITS to STATE OF ALASKA

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

Federal Single Audit Only	State Single Audit Only	Federal and State Single Audit
<ul style="list-style-type: none">• If the auditee is located within the State of Alaska and can be searched in FAC.gov using State search field "AK" then DOF will retrieve a copy from FAC.gov• If the auditee is out of state, or a Tribal Entity who elects to not have a copy available on FAC.gov, then email an unprotected PDF follow instructions below	<ul style="list-style-type: none">• Email an unprotected PDF following instructions below	<ul style="list-style-type: none">• If the State Single Audit is submitted in FAC.gov along with the Federal Single Audit, follow instructions in Column 1. This is DOF's preferred method of submission.• If not, follow the instructions in Column 2.

Email Audit Packages to: 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 Feb 2025