

State of Nevada
Department of Administration
Administrative Services Division
Unit 3 - Budget Analysis

Procedure

Section	Title	Origination Date: 02/25/2013
18	Federal Single Audit Reports	Revision Date: 06/30/2015

Procedure

Department of Administration, Administrative Services Division (ASD), Single Audit Reporting, BA 4875 (Revolving Loan Program)

Single audit reporting for the Revolving Loan Program: (Budget Analyst responsibility)

At state fiscal year-end per the Controller's Office direction, it is required for ASD or the agency to prepare a "Schedule of Expenditure of Federal Awards" (SEFA). The report will display all federal expenditures and program income. Data used in the report will be generated from the State of Nevada, Office of the Controller's Data Warehouse of Nevada (DAWN). The report will be submitted by the due date.

The Budget Analyst reports on the Single Audit Reporting form (SARF) from the Controller's Web: http://intra.ktl.nv.gov/Single_Audit_Reporting.htm

Interest earned and principal received will be reported on line 8 of the SARF form.

Loans expended for the fiscal year will be reported on line 12 of the SARF form.

This report is due to the State Controller's Office usually in the first part of September.