

DEPARTMENT OF SOCIAL SERVICES
744 P Street, Sacramento, CA 95814



February 21, 1986

ALL COUNTY LETTER NO. 86-15

TO: ALL COUNTY WELFARE DIRECTORS

SUBJECT: THE SINGLE AUDIT ACT OF 1984

The Single Audit Act (Federal Public Law 98-502) was enacted by Congress in 1984. The Law is designed to reduce the number of grant-by-grant audits performed on Federally funded programs and replace them with a single, uniform audit of each governmental entity which receives specified amounts of Federal assistance. The Act establishes uniform auditing requirements for Federal financial assistance to State and local governments. It requires the audit reports to include a schedule of Federal assistance, showing the total expenditures for each Federal assistance as identified in the Catalog of Federal Domestic Assistance. The Law requires State or local governments subject to the single audit requirements to ensure that Federal financial assistance provided to subrecipients is properly expended. The terms of this Law apply to fiscal periods beginning July 1, 1985.

In compliance with the Single Audit Act requirements, the State Department of Social Services has utilized the appropriate Federal Catalog numbers from the Catalog of Federal Domestic Assistance to maintain the accounting records. Attached is a list of Federal assistance programs with their corresponding Federal Catalog numbers for your identification and tracking of Federal funds received and expended. Should there be any changes on the Federal Catalog numbers, counties will be notified.

Additional information on the implementation of the Single Audit Act of 1984 will be distributed to counties in the future. If you have any questions specifically related to Federal Catalog numbers, or if you do not fully understand what a Federal Catalog number is, please contact Cynthia Louie in the Department of Social Services, Accounting and Systems Bureau at (916) 323-0013. For other questions regarding the Single Audit Act of 1984, please contact your Auditor Controller's office or Dave Axelson in the State Controller's office at (916) 324-7224.


ROBERT T. SERTICH
Deputy Director
Administration

Attachment

cc: CWDA

FEDERAL ASSISTANCE PROGRAM LISTING WITH FEDERAL CATALOG NUMBERS

FEDERAL ASSISTANCE PROGRAM TITLE	STATE ACCOUNT TITLE	FEDERAL CATALOG NUMBER
Food Stamps	Food Stamps Administration	10551
Food Stamps	Food Stamps Job Search-Local Administration	10551
Child Welfare Services	Child Welfare Services	13645
Child Welfare Services State Grants	Adoptions Assistance	13645
Child Welfare Services State Grants	Adoptions State & Local Administration	13645
Work Incentive Program	Work Incentive Program	13646
Child Welfare Services Training Grants	Adoptions State & Local Training	13648
Administration For Children, Youth, & Families-Adoption Opportunities	Adoptions-Joint Facilitator	13652
Social Services Block Grant	Social Services Title XX Local Administration	13667
Administration For Children, Youth & Families-Child Abuse & Neglect State Grants	Child Abuse Neglect & Prevention	13669
Child Support Enforcement	Child Support Administration	13679
Assistance Payments-Maintenance Assistance	AFDC FG/U Assistance	13808
Assistance Payments-Maintenance Assistance	AFDC State & Local Administration	13808
Assistance Payments-Maintenance Assistance	AFDC State & Local Training	13808
Assistance Payments-Maintenance Assistance	Emergency Assistance	13808

FEDERAL ASSISTANCE PROGRAM LISTING WITH FEDERAL CATALOG NUMBERS

FEDERAL ASSISTANCE PROGRAM TITLE	STATE ACCOUNT TITLE	FEDERAL CATALOG NUMBER
Assistance Payments- maintenance Assistance	Foster Care Assistance	13808
Assistance Payments- Maintenance Assistance	Foster Care State & Local Administration	13808
Assistance Payments- Maintenance Assistance	Foster Care State & Local Training	13808
Assistance Payments- Maintenance Assistance	Assistance For U.S. Citizens Returned From Foreign Countries	13808
Assistance Payments- Maintenance Assistance	San Diego SAT Work Init. Module-Local Admin.	13808
Assistance Payments- Maintenance Assistance	Section 1115 Project San Diego Experiment Work Experiment	13808
Refugee & Entrant Assistance	Refugee Resettlement	13814
Refugee & Entrant Assistance	Targeted Assistance- Refugees	13814
Refugee & Entrant Assistance	Targeted Assistance- Cuban/Haitians	13814
Refugee & Entrant Assistance	Targeted Assistance- SF-Grant #84 MBCA 91038	13814
Refugee & Entrant Assistance	Targeted Assistance- Grant #85 TACA 9001	13814
Refugee & Entrant Assistance	Targeted Assistance - Grant #85 TACA 9009	13814
Refugee & Entrant Assistance	Refugee Demonstration Project-Local Admin.	13814
Standardized Computer Matching Formats	Standardized Computer Matching Formats	13999