



Caltrans Local Assistance

Local Assistance Office Bulletin [#24-04](#)

Single Audit Report (SAR) and De Minimis Rate Updates

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OFFICE BULLETIN #24-04 UPDATES



Policy Updates

**Single Audit Report Package
Threshold**

De Minimis Rate Increase

Q&A Session - Contact Local Assistance



POLICY UPDATES



1. Increase of Single Audit Report package threshold to \$1,000,000 for local public agency's fiscal year ending on or after October 1, 2024
2. Local Public Agency De Minimis Indirect Cost Rate increases from 10% to 15% on and after October 1, 2024



Single Audit Report Package Threshold

Single Audit Report package threshold increases to \$1,000,000 for Local Public Agency's fiscal year ending on and after October 1, 2024

- If Local Public Agency's 2023-24 fiscal year ends June 30, 2024, the threshold is still at \$750,000
- In scenario above, with fiscal year ending June 30, Local Public Agency threshold will increase to \$1,000,000 in 2024-25



De Minimis Rate Increase

De Minimis Indirect Cost Rate increases from 10% to 15% on and after October 1, 2024

- If Local Public Agency's 2023-24 fiscal year ends June 30, 2024, De Minimis may only be claimed at 10%
- In scenario above with fiscal year ending June 30, Local Public Agency may claim a De Minimis rate of 15% beginning on October 1, 2024, and thereafter
 - Therefore, July 1, 2024 through September 30, 2024, Local Public Agencies may only claim a 10% De Minimis rate

Contact

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