IDES 2010 – 2012

Instructions

OMB designated the Census Bureau as the National Clearinghouse (or Federal Audit Clearinghouse - FAC) for the receipt of Single Audit Reports from state and local governments (later to include nonprofit organizations). In this capacity, the Census Bureau serves as the central collection point and repository for audit reports prepared and submitted under provisions of the Single Audit Act of 1984 (amended in 1996) and OMB Circular A-133. States, local governments, and nonprofit organizations that annually expend $500,000 or more in federal awards must perform a Single Audit and complete Form SF-SAC for every fiscal year they meet the reporting dollar threshold. Collectively, these submissions permit federal agency inspectors general and grant administrators to monitor the use of over $400 billion annually. All data are provided to the public through a data dissemination/query system at the Federal Audit Clearinghouse website.

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Chapter 1

Important Notes for Using the Internet Data Entry System

Special Notes to aid the user in data entry and navigation of the Internet Data Entry System (IDES).

When using the IDES the following guidelines should help you with data entry and navigation. If at anytime you have questions regarding data entry, system navigation, submission procedures, etc., please contact the Federal Audit Clearinghouse. To review the legal requirements and criteria for submitting the Form SF-SAC, read the Office of Management and Budget Circular A-133.[1] Instructions for filling out Form SF-SAC are available in PDF format at the Federal Audit Clearinghouse website[2] and in Chapter 4 of this document.

What's New?

- American Recovery and Reinvestment Act of 2009- Beginning with audits that have a fiscal year end date of September 30, 2009 or later, expenditures must be identified as either Recovery Act or non-Recovery Act funds. A new column has been added to Page 3 Item 9 that will identify these expenditures. If a CFDA program involves the expenditures of both Recovery Act and non-Recovery Act funding, each must be listed on a separate line.

- **Change in Terminology.** The term "reportable condition" has been changed to "significant deficiency" in Part II, Item 3 per the Federal Register Notice dated June 26, 2007.

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[1] http://www.whitehouse.gov/OMB/circulars/a133/a133.html

[2] http://www.govs.census.gov/fac/collect/formoptions.html

- **Change in the definition of a material weakness.** Due to the new definition of a material weakness in revisions made in **Statement on Auditing Standards No. 115**, *Communicating Internal Control Matters Identified in an Audit*, a material weakness is no longer predicated by a significant deficiency. As a result, Part II, Item 4 and Part III, Item 5, are now required items which cannot be skipped if a significant deficiency is not disclosed.

- **Electronic submission of the reporting package is required.** Auditees may only submit the reporting package and SF-SAC electronically. Only one copy of the reporting package is required. The FAC will distribute the required reporting packages to the Federal agencies per §__.320(d) of the Circular, if the audit requires distribution to a Federal-funding agency.

- **Secondary Auditor information may be entered.** The primary auditor may choose to enter contact information for secondary audit organizations used in conducting the audit work. This information is considered optional.

A New Report is Required for each Submission

Each report only corresponds to one Single Audit submission for one fiscal period. At this time, IDES does not support accounts that span multiple fiscal periods. For each fiscal period for which a submission is required, users must enter IDES and complete a new form SF-SAC.

Order of Steps

1. **Create an On-Line Report ID**
2. **Complete Your Form SF-SAC on-line by selecting Enter a New Form.** The auditee is responsible for the accurate and timely submission of this form. An auditor hired by the auditee is responsible for certifying the accuracy of the information included in Parts II and III of the form (Chapter 4). **Make Updates to the Form** as necessary (Chapter 3, and 11). **Check for errors.** Use the **Check Data** button to check your data for errors or inconsistencies. Continue to check data and correct errors until all errors have been cleared. (Chapter 8). **Finalize** the data by clicking the **Finish** button, only after all errors are corrected. (After finalizing your form, changes to your data are only possible by "unlocking" the form – Chapter 11).
3. **Upload Your Single Audit**
4. **Certify Your Submission** (Chapter 10)
5. **Final Submission of the Single Audit Package**(Chapter 10)

Form Navigation

If the form cannot be completed in one session you may exit the online form and re-enter at another time. In order to revisit the online form you must use your Report ID and Password, which is created at the beginning of a new session (Chapter 2).

Use the **Tab** key to advance forward from data entry box to the next data entry box. DO NOT use the Enter key to move from box to box. Using the Enter key may cause errors.

1. To navigate among pages use the buttons on each page. DO NOT use the Back button on the browser. The Back button on the browser window has been hidden in order to prevent errors.
2. All fields, unless otherwise noted, require a response.[3] Key data or mark answers for every question.

System Requirements

The Federal Audit Clearinghouse (FAC) Internet Data Entry System (IDES) will require respondents to have Internet access and valid email accounts. Respondents must also have the ability to upload a PDF file to the IDES. You must enable cookies in your Internet browser to allow proper data transfers between your computer and the IDES.

Cookies must be turned on. Cookies allow proper data transfers between the user's computer and the web site. To turn cookies on, perform the following steps:

Microsoft Internet Explorer:

1. At the **Tools** menu, select **Internet Options**.
2. At the *Internet Options* window, click the **Security** tab.
3. There, click the **Custom Level** button then scroll down to **Cookies**.
4. At **Allow cookies that are stored on your computer**, click **Enable** or **Prompt**.

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[3] Part II Item 4 and Part III Item 5 can be skipped ONLY if the preceding answer was 'No'.

5. Click **OK**.

Mozilla FireFox:

1. At the **Tools** menu, select **Options**.
2. At the **Options** window, click the **Privacy** tab.
3. There, select the **"Accept cookies from sites"** checkbox
4. Click **OK**.

Cookie setting can be returned to normal by reversing the steps above.

Chapter 2

Create a Report ID and New Form

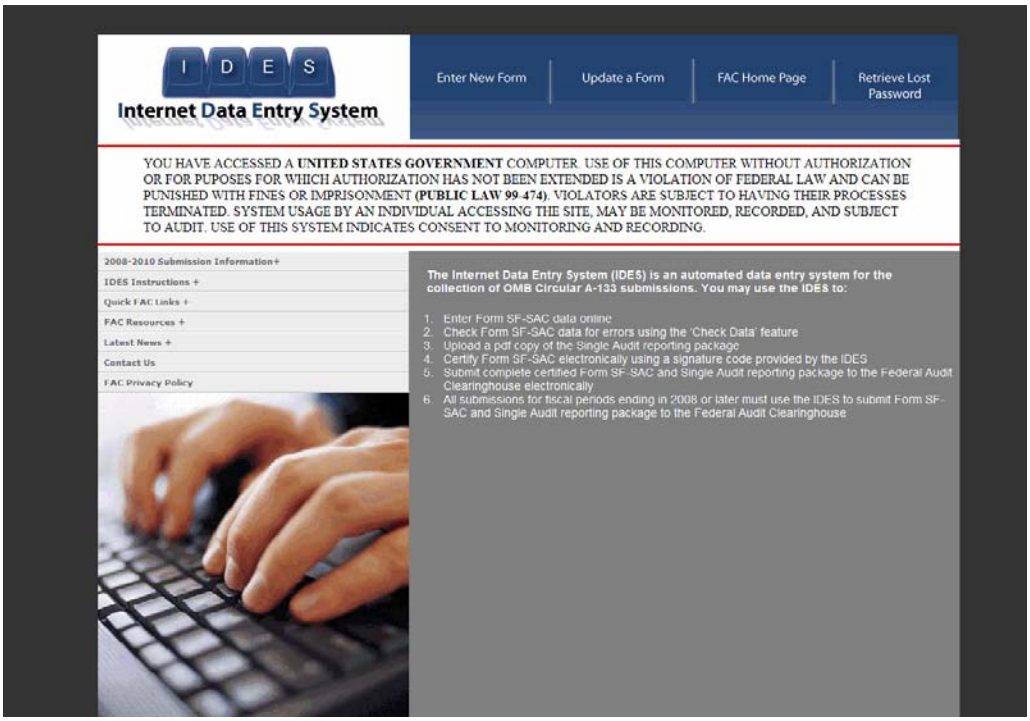
To create a new Internet Data Entry session follow these steps.

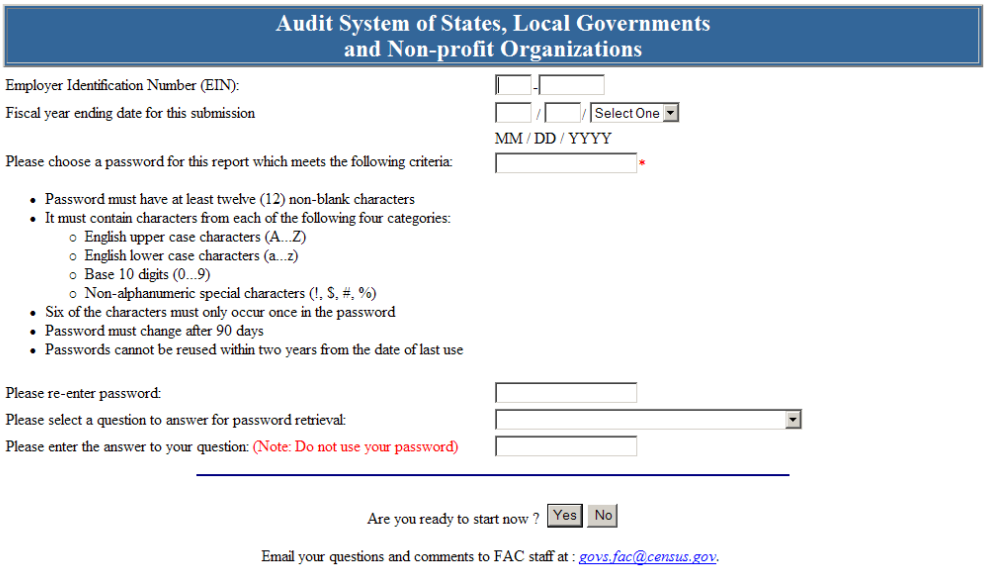
Creating a new session assigns a unique online Form SF-SAC to you. Your online Form SF-SAC session is secure and can only be entered by those who possess the Report ID and Password. You may enter and exit the online form at any time and as many times as is necessary to complete the form. After creating your new session, record or print your Report ID and Password for later use. If you lose your Report ID and/or Password you can utilize the password retrieval function.

Creating a New Online Form

Go to the Internet Data Entry System (IDES) Introductory Page at the Federal Audit Clearinghouse (FAC) website: **http://harvester.census.gov/fac/collect/ddeindex.html** or link to the site from the FAC home page: **http://harvester.census.gov/fac**.

1. Click the **Enter A New Form** button on the top left. After clicking on button, a new window will open.





2. Enter your Employer Identification Number (EIN).

3. Enter the Fiscal Year Ending date for the submission in the mm/dd format, (i.e. 06/30) and choose the year from the drop down list. The Fiscal Year Ending date is the last day of the fiscal period covered by the audit.

4. Enter a password of your choice in the Password Data Entry box. Password rules are:

    - Password must have at least twelve (12) non-blank characters
    - It must contain characters from each of the following four categories:
        - English upper case characters (A...Z)
        - English lower case characters (a...z)
        - Base 10 digits (0...9)
        - Non-alphanumeric special characters (!, $, #, %)
    - Six of the characters must only occur once in the password
    - Password must change after 90 days
    - Passwords cannot be reused within two years from the date of last use
    - Account is locked after 45 days of inactivity
    - Account is locked after three unsuccessful log-in attempts
5. Confirm the password by entering it again in the Confirm Password box.
6. Select a question to answer for the password retrieval system. This is a drop down box.
7. Enter the answer to the question you selected in Step 6.
8. Click the Yes or No button on the bottom of the screen to start.
9. The system will generate a unique report identification number. The **Report ID** and password are needed to re-enter the form after you exit.

10. **Print** the Report ID and Password confirmation page and retain for your records.

Audit System of States, Local Governments and Non-profit Organizations Form SF-SAC (8-6-2008)

Report ID#: **347438**
Audit Year: **2009**
Password: **1qazXSW@#EDC**
Question: **What is the name of your favorite pet?**
Answer: **fpb**

Please print and save this page in your records!

The question and answer are necessary to retrieve lost passwords and to reactivate locked accounts.

Print | Continue

11. Click the **Continue** button.

    Many auditees and auditors find that sharing the Report ID and Password with each other makes it easier for data entry and review. The auditee can enter the Part I information for which they are responsible, while the auditor fills in the Part II and III data for which they are required to enter. Once all data is entered, the auditee can review the data online before the Final Submission.

12. Enter the **E-Mails** for the auditor and auditee certifying officials. You can also enter additional e-mails if you want other users notified of actions taken on this particular submission. These e-mails will be used in the certifying step. E-mails will also be sent to these people when a new form is created or a password is changed.

13. Next, you will be taken to the **IDES Main Menu** page. Here you can read instructions, enter SF-SAC data, upload the audit report, perform account maintenance or exit the IDES system.

△ IMPORTANT NOTE:

Only one person can be logged into an online form at a time. If more than one person is in the same form, at the same time, sharing violations can occur, causing errors and lost data.

Chapter 3

Update a Form From a Previous Session

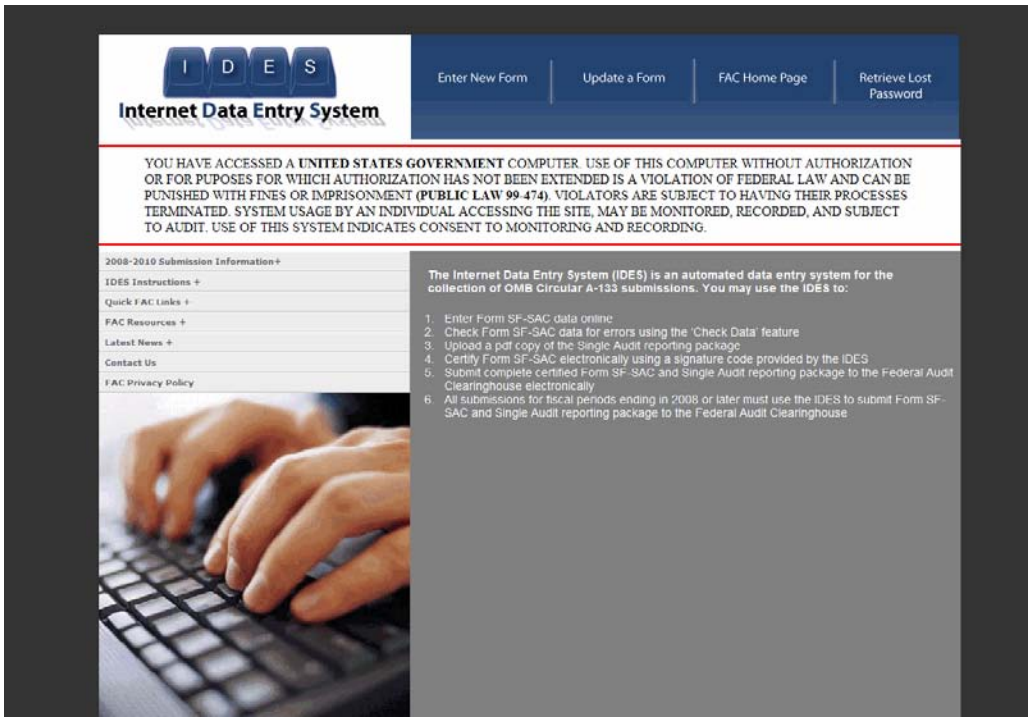
The IDES allows the user to exit and re-enter an on-line form as many times as necessary to complete the form. The system also allows the user to unlock a finalized form to make changes.

Updating your Form SF-SAC is as simple as logging into the form using your Report ID and password.

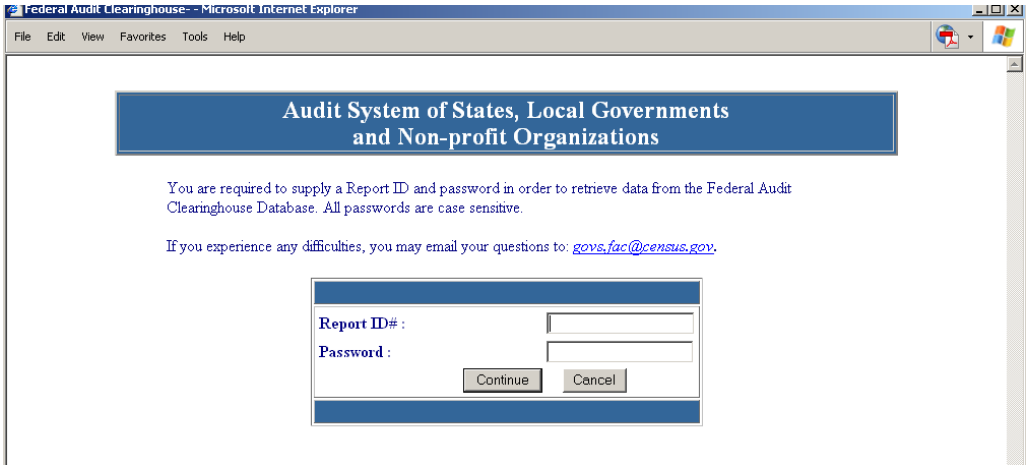
Update Your SF-SAC Data From a Previous Session

Open the IDES introductory page, located at the following website: http://harvester.census.gov/fac/collect/ddeindex.html

1. Click the **Update A Form** button. The button is located on the top row.



2. Enter the **Report ID** and **case-sensitive Password**.



3. Click the **Continue** button.

4. Update / Complete as needed.

Special Note: If you have forgotten your password number, you can retrieve it. On the homepage of the IDES, click on last button on the top row. Then fill in the screen below.

Report ID# and Password Retrieval System

Audit Year:

Please enter either the EIN or Auditee Name on your report:

Please select the question you answered:

Please enter your answer:

All of the questions above must be answered to retrieve your Report ID# and Password.

Retrieve Report ID# and Password

Return to IDES main page

Email your questions and comments to FAC staff at : gov.fac@census.gov

Chapter 4

Enter Data In The Form SF-SAC

Follow the Federal Audit Clearinghouse Form SF-SAC instructions for guidance on filling out the form.

For audit-related questions, please contact either the Federal awarding agency or the auditee's Federal cognizant or oversight agency. Every Form item must have a response unless otherwise indicated as an allowable skipped item. Use your keyboard's **Tab** key, mouse, and buttons to navigate from question to question and page to page. See Chapter 8 for instructions on how to check your data and correct your errors.

Instructions for Completing Form SF-SAC

PART I - GENERAL INFORMATION

The auditee completes this section (except Items 6 and 7). The auditor completes Items 6 and 7

Item 1 - Fiscal Period Ending Date For This Submission

Enter the last day of the fiscal period covered by the audit. The 2010 Form applies to all audits covering fiscal periods ending in the calendar years 2010 or later. The 2008 Form applies to all audits covering fiscal periods ending in the 2008 and 2009 calendar years.

Item 2 - Type of Circular A-133 Audit

Mark (X) the appropriate box. Beginning with fiscal periods ending in 2004, §__.200 of the Circular requires non-Federal entities that expend $500,000 or more in a year in Federal awards to have a single audit conducted in accordance

with §__.500, except when they elect to have a program-specific audit conducted in accordance with §__.235.

Item 3 - Audit Period Covered

Mark the appropriate box. Annual audits cover 12 months and biennial audits cover 24 months. If the audit period covered is neither annual nor biennial, mark "Other" and provide the number of months (excluding 12 and 24) covered in the space provided.

Item 4 - Auditee Identification Numbers

(a) Primary Employer Identification Number (EIN)

Enter the auditee's Employer Identification Number (EIN), the nine-digit taxpayer identification number assigned by the Internal Revenue Service (IRS). If the auditee was assigned multiple EINs, enter the primary EIN. *This number should automatically be brought forward from the Enter a New Form screen.*

(b) Are Multiple EINs Covered in this Report

Mark (X) the appropriate box to indicate if the auditee (or components of an auditee covered by the audit) was assigned more than one EIN by the IRS. (Example: A Statewide audit covers many departments, each of which may have its own EIN.)

(c) List the multiple EINs covered in this report (Page 4 EIN Continuation Sheet)

If Part I, Item 4(b) is marked "Yes" list the additional EIN numbers for all entities covered by the audit in Item 4(c) of the continuation sheet on page 4 of the Form SF-SAC. An EIN should be considered covered in this report if this report is intended to satisfy the entity's or component's (e.g., State Agency, sub-entity) single audit requirement. Do not include separate EINs for any component which did not receive, expend, or otherwise administer Federal awards. Do not include the primary EIN in Item 4(c) of the continuation list.

> **Note**: Auditees may file the continuation sheet on page 4 via an electronic spreadsheet using the on-line submission option. Instructions for this option are in Chapter 6.

(d) Data Universal Numbering System (DUNS) Number

http://fedgov.dnb.com/webform

The Data Universal Numbering System (DUNS) number is a unique nine-digit identification sequence assigned by Dun & Bradstreet (D&B) and is required on all Federal award applications submitted on or after October 1, 2003. All primary applicants, i.e., the entity making the application to the Federal government, including states, local, and tribal governments, and other entities receiving block or other mandatory grants will need a DUNS number to apply for Federal funds. A DUNS number is requested for all Form SF-SAC submissions for these direct applicants effective starting with fiscal periods ending in 2005. Although not required by sub-grantees, a DUNS number is requested for all Form SF-SAC submissions effective starting with Fiscal periods ending in 2005.

The primary auditee's DUNS number should be entered in Item 4(d). While items 4(d), (e), and (f) may be left blank if the auditee is reporting only pass-through Federal award expenditures, this data is requested.

(e) Are multiple DUNS numbers covered in this report?

Mark (X) the appropriate "Yes" or "No" box to indicate if a component entity (e.g., State agency, sub-entity) expending Federal awards is covered in the audit report. If "Yes" is marked, Part I, Item 4(f) must contain an entry other than the one entered in 4(d). If "No" is marked, leave Part I, Item 5(f) blank.

Auditees who process Federal awards for component entities expending Federal awards must mark Item 4(e) "Yes" and list the DUNS numbers of the component entities in Part 4(f) on the continuation sheet on Page 4 of the Form.

(f) List the multiple DUNS numbers covered in this report (Page 4 DUNS continuation sheet)

If Part I, Item 4(e) is marked "Yes," list the additional DUNS numbers on Item 4(f) of the continuation sheet on page 4 of the Form SF-SAC. Report a DUNS number in Item 4(f) if it identifies a component entity (e.g., State Agency, sub-entity) of the auditee with Federal awards expended during the fiscal period included in the audit. Do not include separate DUNS numbers for any component entity that did not expend or otherwise administer Federal awards. The order of the DUNS listings is not important.

Example 1: Component Unit reporting: The Smith County Sheriff's Office applied for and expended its own Federal grants using its own DUNS number. However, the Smith County government Finance Office required the Sheriff's Office grants to be reported as a component of Smith County's Single Audit. Smith County should enter the Smith County DUNS number as the principal DUNS number in Item 4(d), mark Item 4(e) "Yes", and enter the Smith County Sheriff's Office DUNS number on the Item 4(f) continuation sheet on Page 4 of their form.

Example 2: Non-component Unit reporting: The Jones County Sheriff's Office applied for and expended Federal grants using its own DUNS number. The Jones County Sheriff's Office prepared and submitted an independent Single audit. The Jones County Sheriff's Office should enter its DUNS number as the principal DUNS number in Item 4(d), and mark Item 4(e) "No."

Example 3: Financial Administration: A State University system audit covers the Federal award expenditures of every campus in the system. Each University or campus in the system applied for and expended its own direct Federal grants using its own DUNS number. The State Board of Education served only as a conduit for the disbursement of Federal awards to each University and campus. The audit of the State University should list the payee's (State Board of Education) DUNS number as the primary DUNS number in Item 4(d), mark Item 4(e) "Yes", and list the DUNS numbers for each campus listed in the original grant applications should be listed in Item 4(f) on the continuation sheet.

Item 5 - Auditee Information

(a-f) Enter auditee contact information. Please note that the email address on Page 1, section f of the Data Collection Form does not need to match the certifying officials email address that was entered when the report was being created. If a change or add is needed please refer to the "Account Maintenance" section on the main menu.

According to the OMB Circular A – 133, Subpart C -- Auditees §___.320 (b) Data Collection. A senior level representative of the auditee and the auditor must sign the form. Electronic signatures are accepted for submissions as of 2008. For prior years signatures must be original and dated. (FAQ #7)

Item 6 - Auditor Information

The auditor completes this item.

(a-f) Enter the name of the auditor that conducted the audit in accordance with the Circular. The auditor name may represent a sole practitioner, certified public accounting firm, State auditor, etc. Where multiple audit organizations are used to conduct the audit work, only the lead or coordinating auditor shall provide its information in Item 7(a-f).

Item 7 – Add Secondary Auditor Information (Optional)

(a) If secondary audit organizations were used to conduct the audit work, and the primary auditor chooses to include contact information for the secondary auditors, mark (X) "Yes." Otherwise, mark "No."

(b) Enter contact information for up to twelve auditors.

NOTE: Only the primary auditor will electronically sign the certification statement.

PAGE 2
PART II - FINANCIAL STATEMENTS

The auditor completes this section. All information for this section should be obtained from the opinion on the financial statements and reports in accordance with the Government Auditing Standards (GAS) related to the financial statement audit.

Item 1 - Type of Audit Report

If the audit report for the financial statements as a whole is unqualified, mark(X) box 1 "Unqualified opinion." If the audit report for the financial statements is other than unqualified, mark box(es) 2 "Qualified opinion," 3 "Adverse opinion," and/or 4 "Disclaimer of opinion," as applicable.

Audits of state and local governments often result in the auditor providing multiple opinions on various opinion units within the financial statements. In situations where there are unqualified opinions on some opinion units and modified opinions or disclaimers of opinions on others, multiple boxes should be checked in response to this question. For example, if the financial statements for an auditee includes a qualified opinion for one opinion unit, a disclaimer of opinion for a second opinion unit, and unqualified opinion on the remaining opinion units, then mark boxes 2 and 4, but not 1 and 3. Box 1 is only marked for an unqualified opinion on the financial statements as a whole or when unqualified opinions are provided on all opinion units.

Item 2 – Is a going concern explanatory paragraph included in the audit report?

Mark either "Yes" or "No" to indicate the existence of a "going concern" explanatory paragraph in the audit report.

Item 3 – Is a significant deficiency disclosed?

Mark either "Yes" or "No" to indicate the disclosure of a "significant deficiency."

Item 4 – Is a material weakness disclosed?

Mark either "Yes" or "No" to indicate if a material weakness is disclosed (Circular §___.505 (d)(1)).

Item 5 – Is a material noncompliance disclosed?

Mark either "Yes" or "No" to indicate the disclosure of a "material noncompliance."

PART III - FEDERAL PROGRAMS

The auditor completes this section of the form.

Item 1- Does the auditor's report include a statement that the auditee's financial statements include departments, agencies, or other organizational units expending $500,000 or more in Federal awards that have separate A-133 audits which are not included in this audit? (AICPA Audit Guide, Chapter 13)

According to AICPA Audit Guide "*Government Auditing Standards and Circular A-133 Audits*", if the audit of Federal awards did not encompass the entirety of the auditee's operations expending Federal awards, the operations that are not included should be identified in a separate paragraph following the first paragraph of the report on major programs. In Part III, Item 1, mark either "Yes" or "No" to indicate the presence of such a paragraph for any departments, agencies, or other organizational units not included in the audit which expended $500,000 or more in Federal awards during the fiscal period.

Item 2 – What is the dollar threshold to distinguish Type A and Type B programs? OMB Circular A-133 §__.520(b)

Enter the dollar threshold used to distinguish between Type A and Type B programs as defined in §__.520(b) of the Circular. The dollar threshold must be $300,000 or higher. Round to the nearest dollar.

Item 3 – Did the auditee qualify as a low-risk auditee?
OMB Circular A-133 §__.530

Mark either "Yes" or "No" to indicate if the auditee qualifies as a low-risk auditee.

Item 4 – Is a significant deficiency disclosed for any major program? OMB Circular A-133§__.510(a)(1)

Mark either "Yes" or "No" to indicate if the Schedule of Findings and Questioned Costs include any significant deficiencies in internal control for major programs.

Item 5 – Is a material weakness disclosed for any major programs? OMB Circular A-133 §__.510(a)(1)

Mark either "Yes" or "No" to indicate if a material weakness is included in the Schedule of Findings and Questioned Costs.

Item 6 – Are any questioned costs reported? OMB Circular A-133 §__.510(a)(3)(4)

Mark either "Yes" or "No" to indicate if the Schedule of Findings and Questioned Costs discloses any known questioned costs.

Item 7 – Were Prior Audit Findings related to direct funding shown in the summary schedule of Prior Audit Findings? OMB Circular A-133 §__.315(b)

Mark either "Yes" or "No" to indicate if the Summary Schedule of Prior Audit Findings reports the status of any audit findings relating to **direct** Federal awards expended**.** If "Yes", identify the Federal agency (ies) with prior direct findings in Part III, Item 8.

Item 8- Indicate which Federal agency(ies) have current audit year audit findings related to direct funding or prior audit findings shown in the Summary Schedule of Prior Audit Findings related to direct funding.

Select the Federal Agency from the drop down box. To select more than one, select one, then hold the shift key and make other selections. A Federal agency should be marked only if the Schedule of Findings and Questioned Costs discloses audit findings relating to Federal awards the Federal awarding agency provided **directly** OR the Summary Schedule of Prior Audit Findings reports the status of any audit findings relating to Federal awards that the Federal awarding agency provided **directly**.

Note: Some CFDA prefixes are used by more than one Federal Agency. Enter the same CFDA prefix used on the Federal award application. If the auditor identified audit finding(s) for a direct award, identify the specific Federal agency to which the Federal Audit Clearinghouse is required to distribute audit copies.

Only one copy of the reporting package is required. Auditees should only submit one PDF copy of the reporting package.

The Federal cognizant agency for audit list is on the Federal Audit Clearinghouse Web site's reference page: http://harvester.census.gov/fac/dissem/reports2.html.

PAGE 3
Item 9- Federal Awards Expended During Fiscal Period
If there are more than 80 lines of programs, the Page 3 upload must be used. (Chapter 5)

List each program for which Federal awards were expended in the same order as shown in the Schedule of Expenditures of Federal Awards. **List individual programs in each row**. Multiple CFDA's reported on the same line will be rejected.

Break out clusters, with the exception of R&D, and list each individual program on a separate line. Report the R&D cluster at the same level of detail as the Schedule of Expenditures of Federal Awards.

The information to complete columns (a), (b), (c), (d), (e) , (f) and (g) is obtained from the Schedule of Expenditures of Federal Awards prepared by the auditee. The information to complete columns (h) and (i) is obtained from the Schedule of Findings and Questioned Costs prepared by the auditor. Note that Item 9 includes the required information for each Federal program presented in the Schedule of Expenditures of Federal Awards (and notes thereto), regardless of whether audit findings are reported.

> **Note**: Auditees may upload this page via an electronic spreadsheet using the on-line submission option. Instructions for this option are included in the on-line filing instructions available in Chapter 5.

CFDA Number- Federal Agency Prefix and Extension

Most Federal awards are listed in the Catalog of Federal Domestic Assistance (CFDA). A CFDA number consists of a two-digit prefix, and a three-digit extension separated by a period. It is the auditee's responsibility to provide the auditor with the correct CFDA numbers. If this information is unavailable, consult the Federal awarding agency or pass-through entity to obtain this number. The CFDA catalog is available on the Internet at: http://www.cfda.gov. If the Federal program does not have a CFDA number, follow the instructions below.

Column (a) Federal Agency Prefix

Enter the first two digits of the CFDA number. The CFDA prefix identifies the awarding Federal Agency. If you cannot find the prefix in the CFDA, use the prefix for the agency listed in Appendix I of these instructions (for reporting purposes only).

Column (b) CFDA Extension

The period is automatically assumed and should not be entered on the form.

Programs with a CFDA Number

If the Federal program is listed in the Catalog of Federal Domestic Assistance (CFDA), enter the complete number from the Catalog.

In the first two spaces, enter the first two digits (prefix) of the CFDA number assigned to the Federal award. In the extension box, enter the last three digits of the CFDA number.

Example: The U. S. Department of Education program 84.033 would be entered as:

8	4	033

Programs with No CFDA Number, but Award Has a Contract or Grant Number

If the Federal program is not listed in the CFDA or has no CFDA number, enter the Federal Agency's two-digit prefix as listed in **Appendix I**. If the Federal Agency is not listed in Appendix I, enter "99" for "Miscellaneous." In the extension box, enter the contract or grant number from the Federal Agency (up to fifty digits, letters or characters).

Example: A U. S. Department of Health and Human Services program with no CFDA number but with a contract number of "CT-654321-B" would be entered as:

9	3	CT-654321-B

Programs with <u>No</u> CFDA Number, Contract Number or Grant Number

If the program does not have a CFDA number, a contract number, or grant number, enter the Federal agency's two-digit prefix (as listed in Appendix 1) in the first two spaces. In the extension box, enter "UNKNOWN."

Example: A U. S. Agency for International Development program with no CFDA number, contract or grant number would be entered as:

9	8	UNKNOWN

Note: CFDA prefixes may not always be the same as the prefixes listed in Appendix I. If an award has a CFDA number use that number. If the program does not have a CFDA number, use the prefix from Appendix I.

Column (c) - Research and Development

Mark either "Y" for yes or "N" for no to indicate if the Federal program is a Research and Development (R&D) program as defined in §__.105 of the Circular. When a CFDA program consists of part R&D and part non-R&D, list the R&D expenditure detail on one line and the non-R&D expenditure detail on a second line.

Example: A National Science Foundation program with part R&D and part non-R&D for CFDA 47.076 would be entered as:

9. FEDERAL AWARDS EXPENDED DURING FISCAL YEAR										10. AUDIT FINDINGS	
Row	CFDA Number: Federal Agency Prefix (a)	CFDA Number: Extension (b)	Research and development (c)	ARRA (d)	Name of Federal program (e)	Amount expended (f)	Direct award (g)	Major program: Major program (h)	Major program: If yes, type of audit report (i)	Type(s) of compliance requirement(s) (a)	Audit finding reference number(s) (b)
1	47	076	☐ Y ☑ N	☑ Y ☐ N	ALCOHOL RESEARCH PROGF	$ 500000 .00	☑ Y ☐ N	☑ Y ☐ N	U	O	N/A
2	47	076	☑ Y ☐ N	☐ Y ☑ N	ALCOHOL RESEARCH PROGF	$ 100000 .00	☐ Y ☑ N	☑ Y ☐ N	U	O	N/A
3	93	891	☑ Y ☐ N	☐ Y ☑ N	ENVIRONMENTAL APPROACH	$ 213458 .00	☑ Y ☐ N	☑ Y ☐ N	U	O	N/A

Column (d) – American Recovery and Reinvestment Act of 2009 (ARRA) – Mark either "Y" for yes or "No" for no to indicate if the Federal program was funded with Recovery Act awards. Single Audits with fiscal year-end dates of September 30, 2009, and later must identify ARRA expenditures. If a CFDA program involves the expenditures of both Recovery and non-Recovery Act funding, each must be listed on a separate line. FOR THE 2009 FORM THIS COLUMN WILL BE LABLED (c2).

Column (e) - Name of Federal Program

Enter the name of the Federal program as shown in the SEFA.

Column (f) - Amount Expended

Enter the amount of expenditures included in the Schedule of Expenditures of Federal Awards for each Federal program. Note that amounts shall include the value of Federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year-end, regardless of whether such amounts were presented in the Schedule or in a note to the Schedule of Expenditures of Federal Awards. Round to the nearest dollar.

Note: The Internet Data Entry System does not accept commas when entering the Amount expended, however the draft and final copies will display commas when printed in the Adobe PDF version.

Column (g) - Direct Award

Indicate if the award was received directly from a Federal-awarding agency by marking (X) in the appropriate box to indicate either "Yes" or "No". When an award consists of both direct and indirect (i.e., received by a subrecipient from a pass-through entity) funds, list the direct expenditure detail on one line and the indirect expenditure detail on a second line (see example below). When a single audit reporting entity receives direct awards and transfers them to another part of the same single audit reporting entity, these awards should still be reported as direct (e.g., transfers within the single audit reporting entity do not create a recipient/subrecipient relationship).

> **Example**: A U.S. Department of Labor program with part direct and part indirect for CFDA 17.259 would be entered as:

FEDERAL AWARDS EXPENDED DURING FISCAL YEAR

CFDA Number		Research and development (c)	ARRA (d)	Name of Federal program (e)	Amount expended (f)	Direct award (g)
Federal Agency Prefix (a)	Extension (b)					
17 .	259	☐ Y ☑ N	☑ Y ☐ N	WIA YOUTH ACTIVITIES	$ 500000 .00	☑ Y ☐ N
17 .	259	☑ Y ☐ N	☐ Y ☑ N	WIA YOUTH ACTIVITIES	$ 100000 .00	☐ Y ☑ N
93 .	891	☑ Y ☐ N	☐ Y ☑ N	ENVIRONMENTAL APPROACH	$ 213458 .00	☑ Y ☐ N

Major Program

Column (h) - Major program

Indicate if the Federal program is a major program, as defined in §__.520 of the Circular by marking (X) in the appropriate box to indicate either "Yes" or "No".

Column (i) - If yes, type of audit report

If Part III, Item 9(h) "Major program" is marked "Yes", enter one letter (**U, Q, A, or D**) corresponding to the type of audit report on the major program in the adjacent box. Enter either '**U**' for Unqualified opinion, '**Q**' for Qualified opinion, '**A**' for Adverse opinion, or '**D**' for Disclaimer of opinion. For clusters, the type of audit report must apply to the program as a whole. Therefore, all programs in a cluster should share the same type of audit report and each line should be filled in completely.

Example: A major program must have a type of audit report marked. Do not mark the type of audit report box for non-major programs.

	10. AUDIT FINDINGS		
Major program			
Major program (h)	If yes, type of audit report (i)	Type(s) of compliance requirement(s) (a)	Audit finding reference number(s) (b)
☑ Y ☐ N	Q	AFG	2010-2
☑ Y ☐ N	U	O	N/A
☑ Y ☐ N	U	O	N/A

Note: If two lines are listed for the same CFDA number because part of the award is direct and part indirect (see the example in Part III, Item 9g), the auditor should repeat the major program information on each line. If the program is not a major program, leave the "Type of Audit Report" box blank.

Item 10- Audit Findings

The rows of Item 10 directly correspond to matching rows in Item 9. The information to complete columns (a) and (b) is obtained from the Schedule of Findings and Questioned Costs prepared by the auditor. If the Schedule of Findings and Questioned Costs does not identify audit findings for a specific row, the auditor should enter "O" for item (a) and "N/A" for item (b). Audit findings affecting more than one program should be listed for all programs affected.

Column (a) - Type(s) of Compliance Requirement(s)

Using the list provided on the form in footnote 5 on page 3, enter the letter(s) that correspond to the type(s) of compliance requirement(s) applicable to the audit findings (i.e., noncompliance, significant deficiency (including material weaknesses), questioned costs, fraud and other items reported under §__.510(a)) reported for each Federal program. Do not list all types of compliance requirements that were tested. Normally, audit findings will be covered by the 14 types of compliance requirements described in Part 3 of the "OMB Circular A-133 Compliance Supplement." If there is an audit finding, but it is not covered by one of these, enter "P" for "Other." If there were no audit findings, enter "O" for "None." Enter the letters only; do not enter commas or spaces.

Column (b) - Audit Finding Reference Number(s)

Enter the audit finding reference number(s) for audit findings (i.e., noncompliance, significant deficiencies, (including material weaknesses), questioned costs, fraud, and other items reported under §__.510(a)) in the Schedule of Findings and Questioned Costs. If no audit findings were reported, enter N/A for "Not applicable" (footnote 6).

Page 4

EIN Continuation Sheet

DUNS Continuation Sheet

Page 5

Secondary Auditor Information Sheet

Chapter 5

How to Upload Page 3 (Optional)

You may choose to upload Page 3 Federal program data.

The following instructions will show you how to prepare a **comma delimited** file for Page 3 uploading. Respondents with any number of program lines can choose to upload Page 3. Entities that have more than 80 lines must use this upload feature. The comma delimited file can be created manually or you may choose to import that data directly from a database. The Upload Procedure will overwrite any data already entered in Page 3. Once the upload procedure is performed you will not be permitted to enter additional rows to Page 3. If additional rows must be added, make your changes to your spreadsheet and perform the upload procedure again.

For the purposes of these instructions we have used Microsoft Excel. However, you may create your spreadsheet using other types of electronic software capable of saving files in .csv format. The most common spreadsheet software that will allow comma delimited formatting, are current versions of Microsoft Excel, Lotus 1-2-3 and Quattro Pro. If you do not have spreadsheet software that will allow you to save using comma delimited (.csv) format, you may contact the FAC for additional help.

Steps for Creating a Spreadsheet for Upload

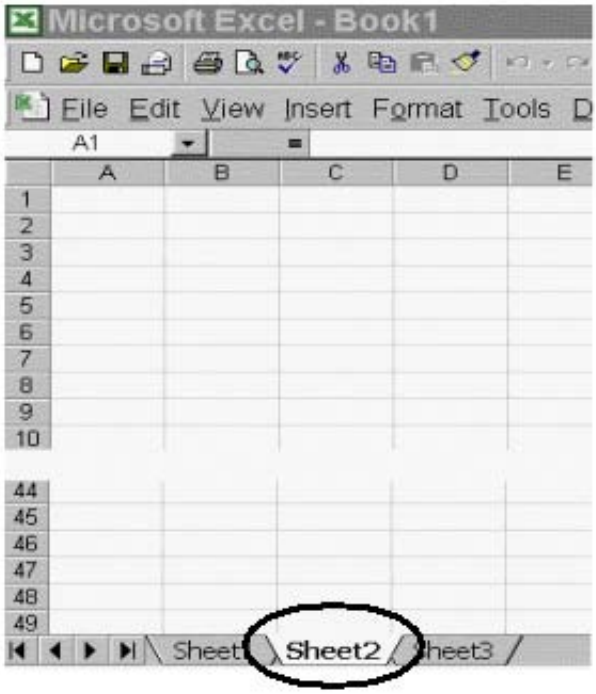
Step 1. Create a new spreadsheet. Open a new spreadsheet using Excel or another spreadsheet application. You will create data in 13 columns. Those fourteen columns are listed in the COLUMN REFERENCE TABLE below. **Do not include a header row. Do not include a Total of Federal Awards Expended.** (Enter TFAE at the bottom of Page 3 in the on-line Form.)

Column	Part III Item	Item Name	Allowable Characters	Maximum Characters
A		Audit Year	**Numbers** ONLY (No Commas, Decimal Points, Dashes or Spaces).	4
B		EIN	**Number** ONLY (No Commas, Decimal Points, Dashes or Spaces).	9
C		Row Number	**Numbers** ONLY (No Commas, Decimal Points, Dashes or Spaces).	4
D	9a	CFDA Prefix	**Two-digit number** ONLY (No Commas, Decimal Points, Dashes or Spaces). Refer to CFDA catalog.	2
E	9b	CFDA Extension	**All alphanumeric** characters are acceptable.	50
F	9c	Research and Development	**Y** for Yes or **N** for No are the ONLY acceptable entries.	1
G	9d (9c2-FY2009)	ARRA	Y for Yes or N for No are the ONLY acceptable entries.	1
H	9e	Name of Federal Program	**All alphanumeric** characters are acceptable.	74
I	9f	Amount Expended	**Numbers** ONLY (No Dollar Signs, Commas, Decimal Points, Dashes, or Spaces). Denote negative numbers with a negative sign or parenthesis. [- OR ( )]	12
J	9g	Direct Award	**Y** for Yes or **N** for No are the ONLY acceptable entries.	1
K	9h	Major Program	**Y** for Yes or **N** for No are the ONLY acceptable entries.	1
L	9i	Type of Audit Report on Major Program	**U** for Unqualified Opinion or **Q** for Qualified opinion or **A** for Adverse Opinion or **D** for Disclaimer of opinion, are the ONLY acceptable answers.	1
M	10a	Type(s) of Compliance Requirement(s)	Any Combination of the letters '**A through N, P**' or '**O**' ONLY. (No Commas, Dashes or Spaces).	15
N	10b	Audit Findings Reference Numbers	**All alphanumeric** characters are acceptable or '**N/A**'.	100

Step 2. Formatting the spreadsheet. Only one worksheet is allowed. Delete extra worksheets from your spreadsheet.

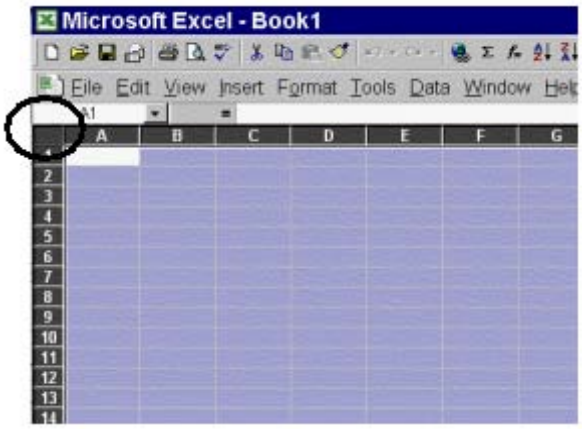
1. For each extra sheet, *right click* on the worksheet tab and select **Delete**, click **OK** to permanently delete the sheet.

2. Repeat for all additional worksheets.



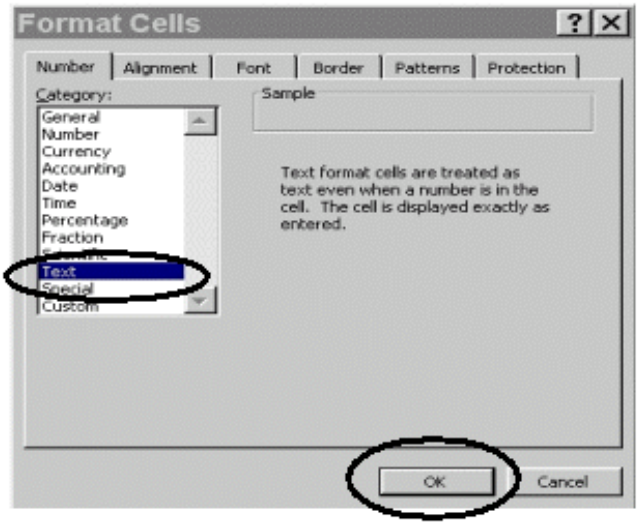
Step 3. Format all cells as text.

1. Select all cells by highlighting the cell to the left of Column A and above Row 1.



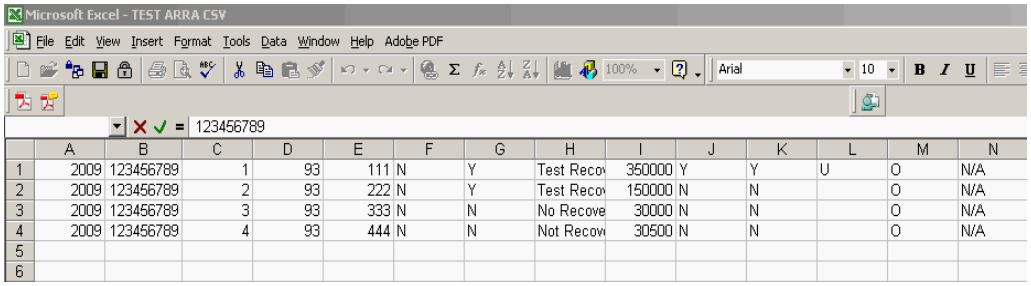
2. While all cells are highlighted, select **Format** from the Menu bar and choose **Cells**.

3. From the *Format Cells* window, highlight **Text** and click the **OK** button.



Step 4. Enter your data in the spreadsheet. Please refer to the COLUMN REFERENCE TABLE in Step 1 for the allowable characters and field length for each column. **Any deviation from the prescribed format will result in the rejection of your file upload.**

Here is an example of how your data should appear:



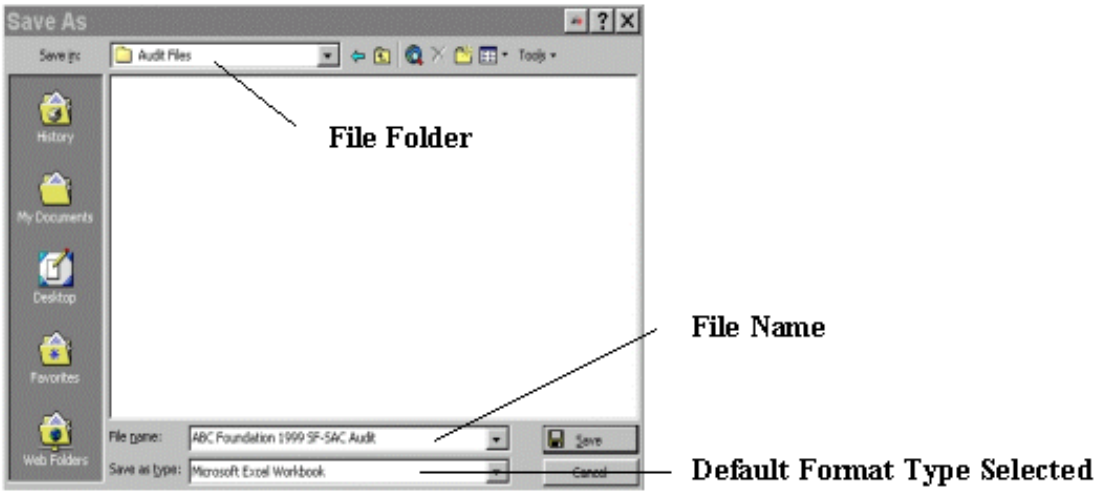
	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	2009	123456789	1	93	111	N	Y	Test Recov	350000	Y	Y	U	O	N/A
2	2009	123456789	2	93	222	N	Y	Test Recov	150000	N	N		O	N/A
3	2009	123456789	3	93	333	N	N	No Recove	30000	N	N		O	N/A
4	2009	123456789	4	93	444	N	N	Not Recov	30500	N	N		O	N/A
5														
6														

Step 5. Saving your file. You will need to save your work as two files in two separate formats. One file will be saved in the spreadsheet software's default format, e.g., Excel (.xls), Quattro Pro (.qpw) or Lotus 1-2-3 (.wks). The other file will be saved in the "comma delimited" (.csv) format. The reason for this is to preserve your data as you typed/entered it. For instance, leading and trailing zeros will be lost in the EIN and/or the CFDA numbers if you re-open the .csv file to make your changes.

1. To save your file in the **DEFAULT** (e.g., xls, qpw, wks) format.

    a. Select **File** from the Menu bar and choose **Save As**.

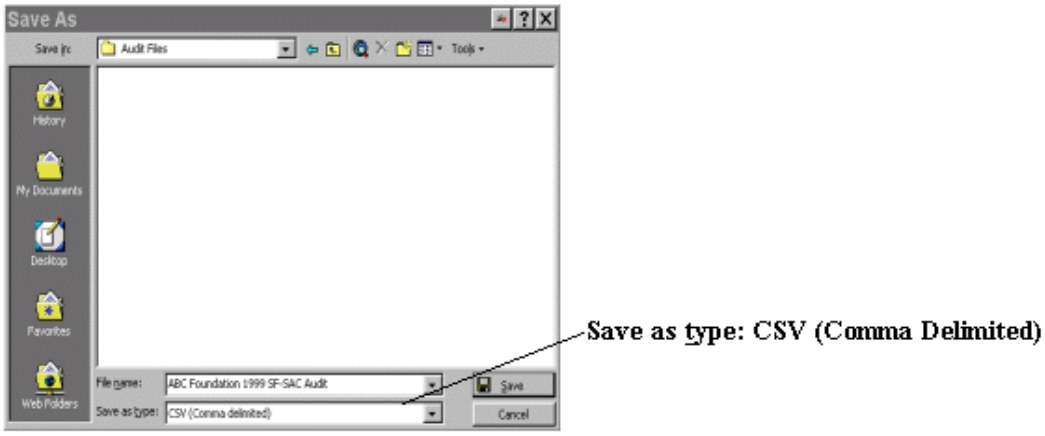
    b. In the *Save As* Window choose the appropriate folder that you want to store your file in, **name your file** and click the **Save** button. The file will default to the spreadsheet format, in this case Microsoft Excel Workbook.



2. Next, save your file in a **COMMA DELIMITED/COMMA SEPARATED VERSION (.csv)** format:

    a. Select **File** from the Menu bar and choose **Save As**.

    b. In the *Save As* window choose **CSV (Comma delimited)** from the **Save as type:** drop down menu. The file location should be the same as the default file.



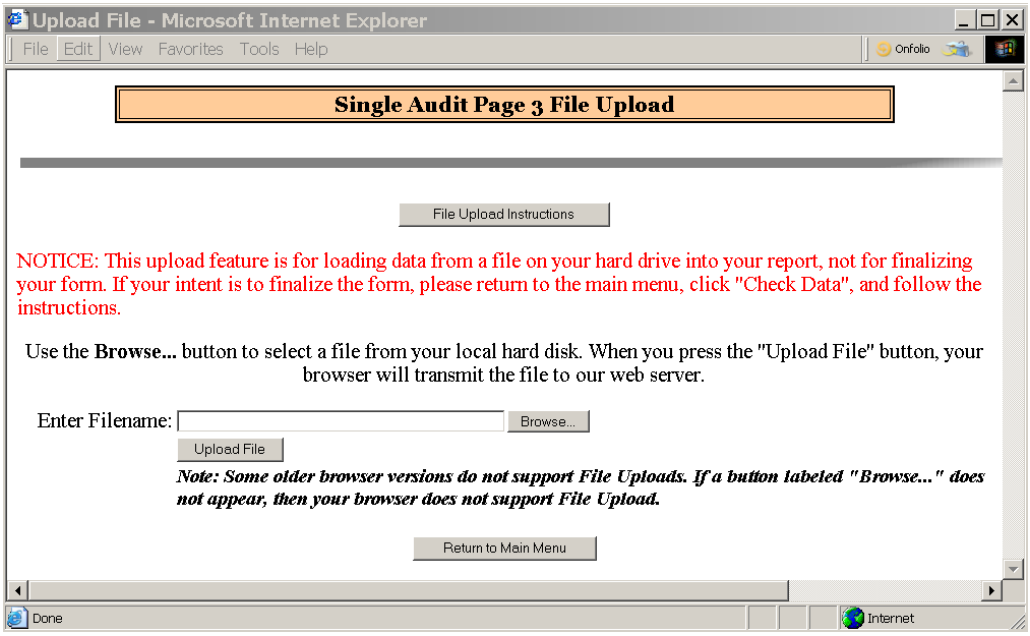
c. If a message appears "Do you want to keep the workbook in this format, click **Yes**.

d. Immediately close the file. If a message appears "Do you want to save the changes you made to 'YOURFILE.csv'?" click **No** (If you click Yes, additional formatting is added to your file).

e. Do not reopen the CSV file. Reopening the CSV file will add unwanted formatting. If you reopen the file, resave it as CSV.

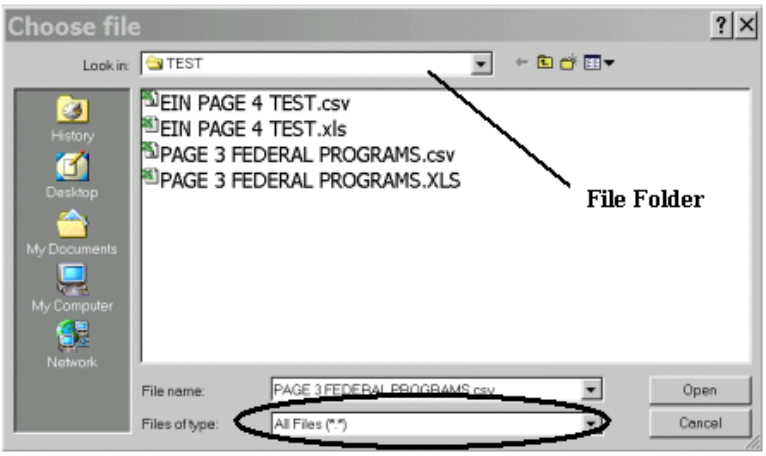
Step 7. (Upload Procedure). You are now ready to upload your data to the IDES. You may locate the IDES web page at the following URL: http://harvester.census.gov/fac/collect/ddeindex.html.

1. Click the **UPLOAD PAGE 3** button from the Main Menu or the top of Page 3.
2. Click the **'Browse…** button from the Single Audit File Upload page.
3. Locate the file in the appropriate **'file folder'** on your computer.



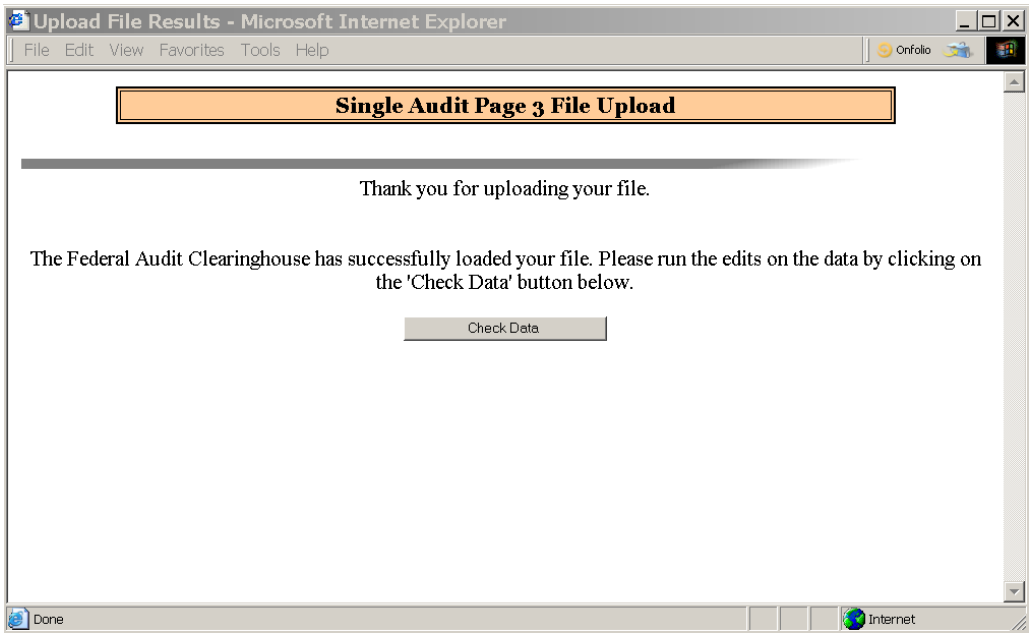
4. Select **'All Files (*.*)'** from the **'Files of type:'** drop down menu (if not already selected) and highlight the appropriate .csv file by clicking it.

   A .csv file has an icon that looks like this:
   Click the **Open** button.



5. Click the Upload File button from the Single Audit File Upload window to upload your data into Page 3.

If your file was successfully uploaded, proceed with the **Check Data** button to check your answers.



If your file was not successfully uploaded check the data in your upload file to make sure it follows the correct format as described in the COLUMN REFERENCE TABLE, Step 1.

Note: The Internet Data Entry System does not accept commas when entering the Amount Expended, however the draft and final copies will display commas when printed in the Adobe PDF version.

Chapter 6

How to Upload Page 4 Multiple EINs (Optional)

You may choose to upload Page 4 additional EIN data

The following instructions will show you how to prepare a comma delimited file for Page 4 multiple EIN uploading. Respondents with any number of additional EINs can choose to upload Page 4. Entities that have more than 120 EINs must use this upload feature. The Upload Procedure will overwrite any data already entered in Page 4. If additional EINs must be added, make your changes to your spreadsheet and perform the upload procedure again.

Steps for Creating a Spreadsheet for Upload

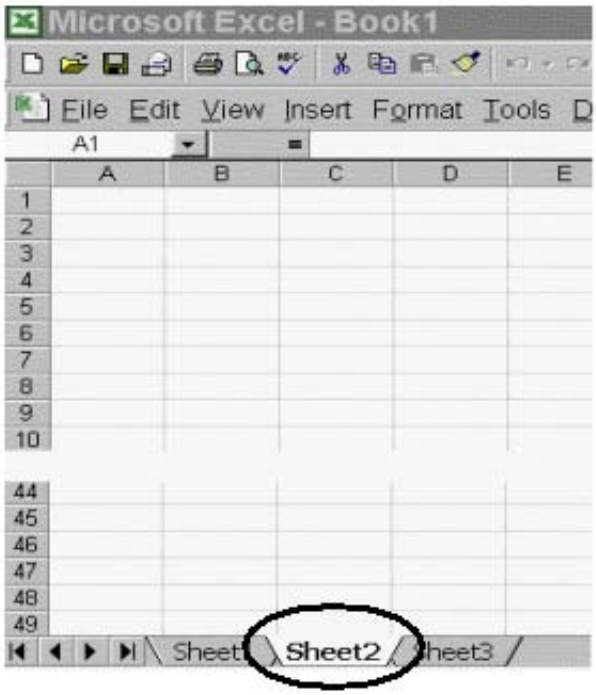
Step 1. Create a new spreadsheet. Open a new spreadsheet using Excel or another spreadsheet application. You will create data in 4 columns. Those four columns are listed in the COLUMN REFERENCE TABLE below. Do not include a header row.

Step 2. Formatting the spreadsheet. Only one worksheet is allowed. Delete extra worksheets from your spreadsheet.

Column	Part I Item	Item Name	Allowable Characters	Maximum Characters
A		Audit Year	Numbers ONLY (No Commas, Decimal Points, Dashes or Spaces).	4
B	4a	Principal EIN	Numbers ONLY (No Commas, Decimal Points, Dashes or Spaces).	9
C		Row Number	Numbers ONLY (No Commas, Decimal Points, Dashes or Spaces).	4
D	4c	Additional EINs	Numbers ONLY (No Commas, Decimal Points, Dashes or Spaces).	9

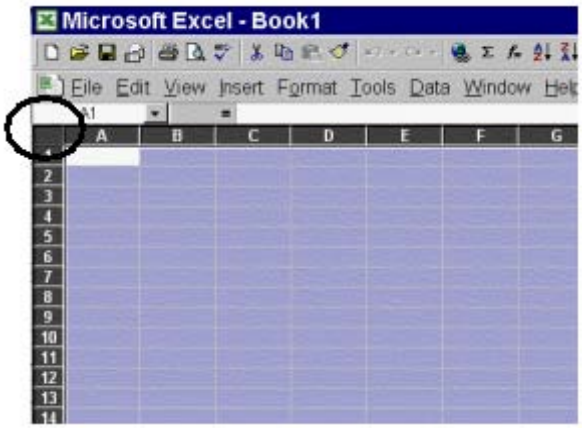
3. For each extra worksheet, *right click* on the worksheet tab and select **Delete**, click **OK** to permanently delete the sheet.

4. Repeat for all additional worksheets.



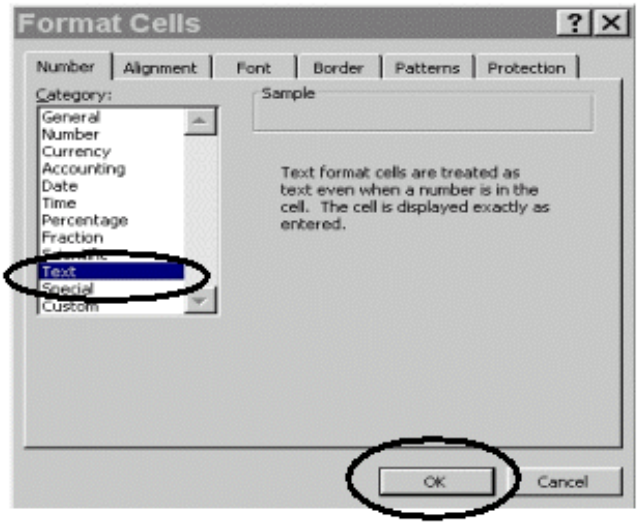
Step 3. Format all cells as text.

4. Select all cells by highlighting the cell to the left of Column A and above Row 1.



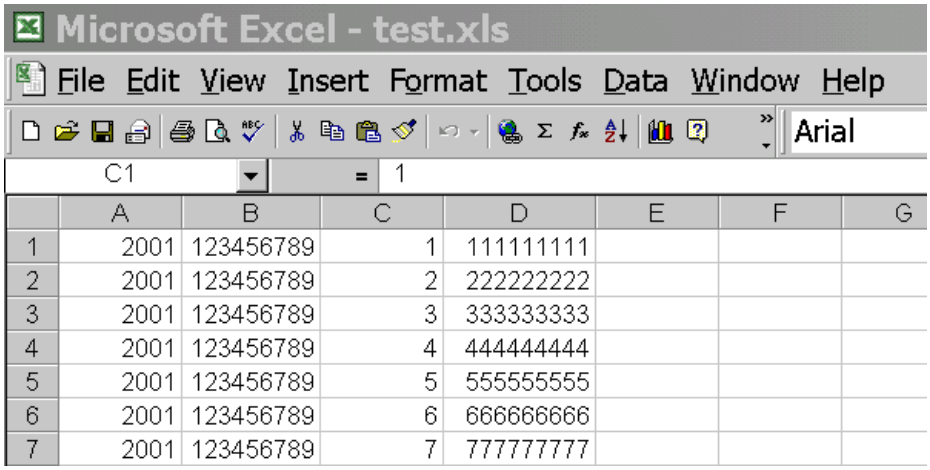
5. While all cells are highlighted, select **Format** from the Menu bar and choose **Cells**.

6. From the *Format Cells* window, highlight **Text** and click the **OK** button.



Step 4. Enter your data in the spreadsheet. Please refer to the COLUMN REFERENCE TABLE in Step 1 for the allowable characters and field length for each column. **Any deviation from the prescribed format will result in the rejection of your file upload. Do not enter the principle EIN in Column D. Do not enter duplicate EINs in Column D.**

Here is an example of how your data should appear:



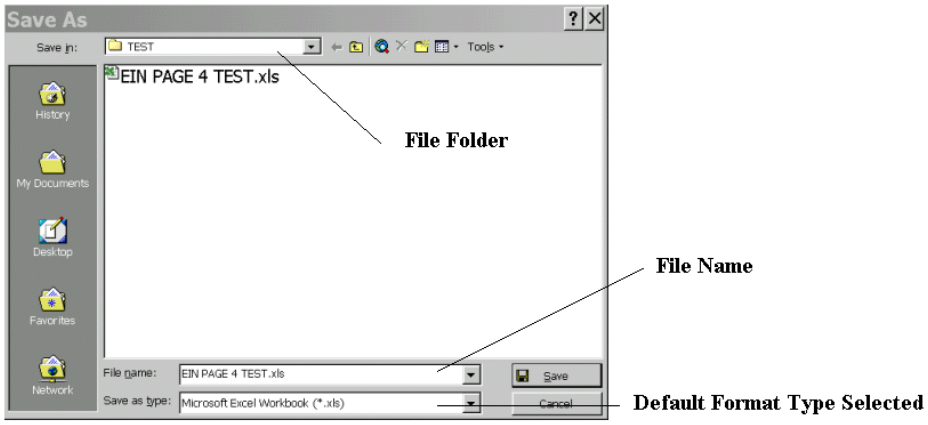
	A	B	C	D	E	F	G
1	2001	123456789	1	111111111			
2	2001	123456789	2	222222222			
3	2001	123456789	3	333333333			
4	2001	123456789	4	444444444			
5	2001	123456789	5	555555555			
6	2001	123456789	6	666666666			
7	2001	123456789	7	777777777			

Step 5. Saving your file. You will need to save your work as two files in two separate formats. One file will be saved in your spreadsheet software default format, e.g., Excel (.xls), Quattro Pro (.qpw) or Lotus 1-2-3 (.wks). The other file will be saved in the "comma delimited" (.csv) format. The reason for this is to preserve your data as you typed/entered it. For instance, leading and trailing zeros will be lost in the EIN and/or the CFDA numbers if you reopen the .csv file to make your changes.

1. To save your file in the **DEFAULT** (e.g., xls, qpw, wks) format.

    a. Select **File** from the Menu bar and choose **Save As**.

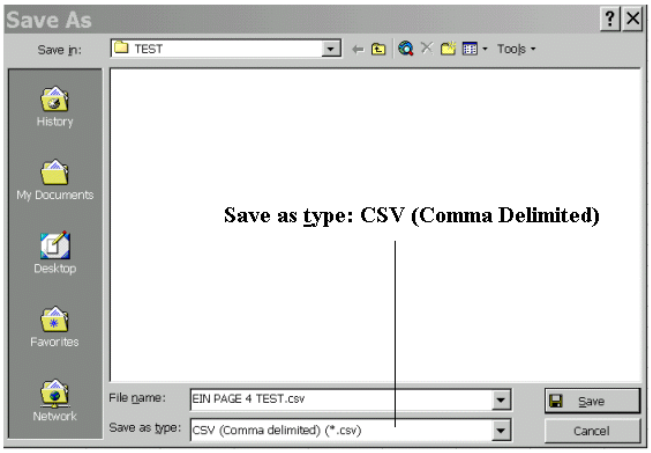
    b. In the *Save As* Window choose the appropriate folder that you want to store your file in, **name your file** and click the **Save** button. The file will default to the spreadsheet format, in this case Microsoft Excel Workbook.



    c. Next, save your file in a **COMMA DELIMITED/COMMA SEPARATED VERSION** (.csv) format:

        a. Select **File** from the Menu bar and choose **Save As**.

        b. In the *Save As* window choose **CSV (Comma delimited)** from the **Save as type:** drop down menu. The file location should be the same as the default file.



        c. If a message appears "Do you want to keep the workbook in this format, click **Yes**.

d. Immediately close the file. If a message appears "Do you want to save the changes you made to '*YOURFILE*.csv'?" click **No** (If you click Yes, additional formatting is added to your file.

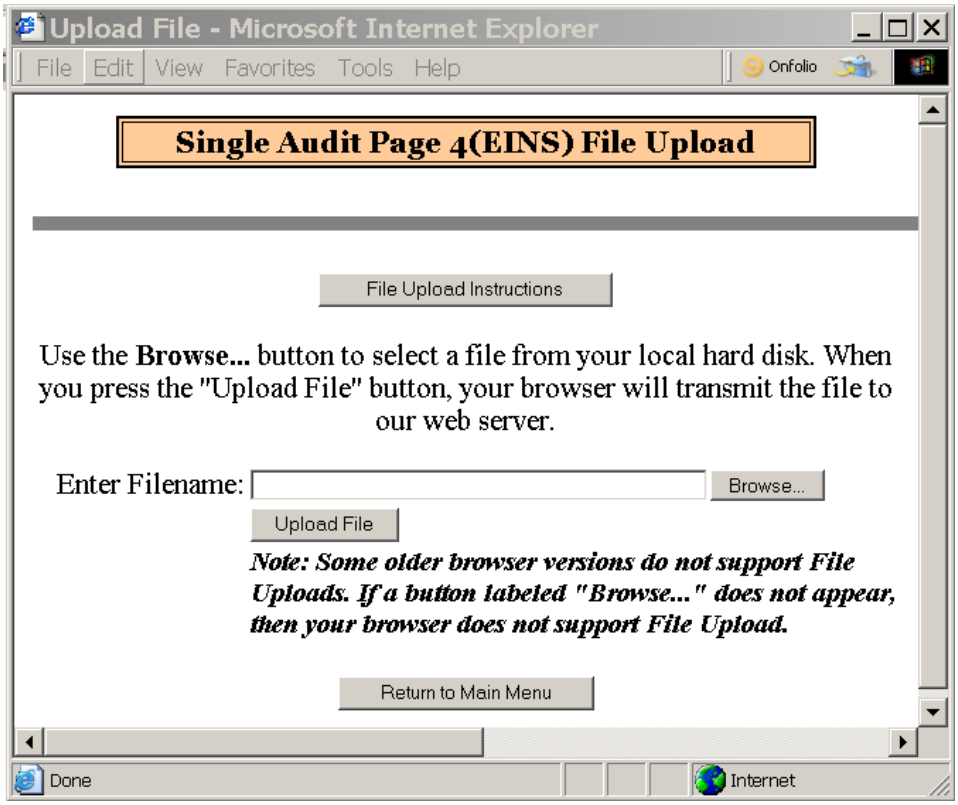
e. Do not reopen the CSV file. Reopening the CSV file will add formatting. If you reopen the file, resave it as CSV.

Step 7. (Upload Procedure). You are now ready to upload your data to the IDES. You may locate the IDES web page at the following URL: http://harvester.census.gov/fac/collect/ddeindex.html.

1. Click the **UPLOAD MULTIPLE EINS** button from the Main Menu or the top of Page 4.

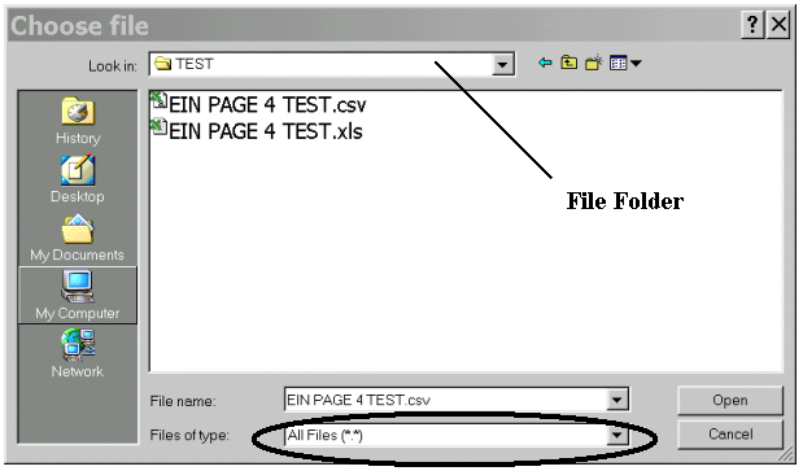
2. Click the **Browse…** button from the Single Audit File Upload page.

3. Locate the file in the appropriate **file folder** on your computer.



4. Select **All Files (*.*)** from the **Files of type:** drop down menu (if not already selected) and highlight the appropriate .csv file by clicking it.

A .csv file has an icon that looks like this: Click the **Open** button.



5. Click the Upload File button from the Single Audit File Upload window to upload your data into Page 3.

If your file was successfully uploaded, proceed with the **Check Data** button to check your answers. If your file was not successfully uploaded check the data in your upload file to make sure it follows the correct format as described in the COLUMN REFERENCE TABLE, Step 1.

Chapter 7

How to Upload Page 4 Multiple DUNS (Optional)

You may choose to upload Page 4 additional DUNS data

The following instructions will show you how to prepare a comma delimited file for Page 4 multiple DUNS uploading. Respondents with any number of additional DUNS can choose to upload Page 4. Entities that have more than 80 DUNS must use this upload feature. The Upload Procedure will overwrite any data already entered in Page 4. If additional DUNS must be added, you should make your changes to your spreadsheet and perform the upload procedure again.

Steps for Creating a Spreadsheet for Upload

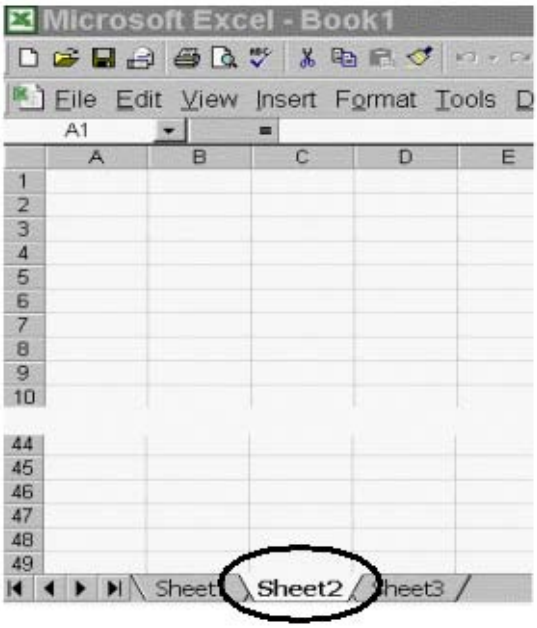
Step 1. Create a new spreadsheet. Open a new spreadsheet using Excel or another spreadsheet application. You will create data in 4 columns. Those four columns are listed in the COLUMN REFERENCE TABLE below. Do not include a header row.

Column	Part I Item	Item Name	Allowable Characters	Maximum Characters
A		Audit Year	Numbers ONLY (No Commas, Decimal Points, Dashes or Spaces).	4
B	4d	Principal DUNS	Numbers ONLY (No Commas, Decimal Points, Dashes or Spaces).	9
C		Row Number	Numbers ONLY (No Commas, Decimal Points, Dashes or Spaces).	4
D	4f	Additional DUNS	Numbers ONLY (No Commas, Decimal Points, Dashes or Spaces).	9

Step 2. Formatting the spreadsheet. Only one worksheet is allowed. Delete extra worksheets from your spreadsheet.

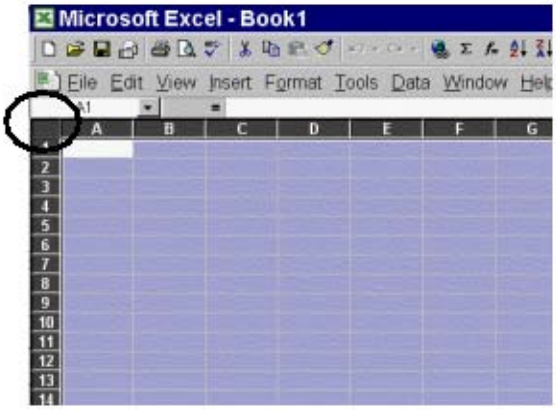
5. For each extra worksheet, *right click* on the worksheet tab and select **Delete**, click **OK** to permanently delete the sheet.

6. Repeat for all additional worksheets.



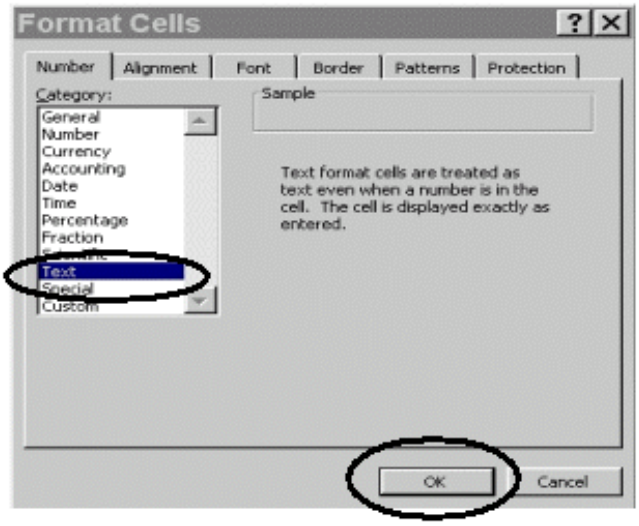
Step 3. Format all cells as text.

7. Select all cells by highlighting the cell to the left of Column A and above Row 1.



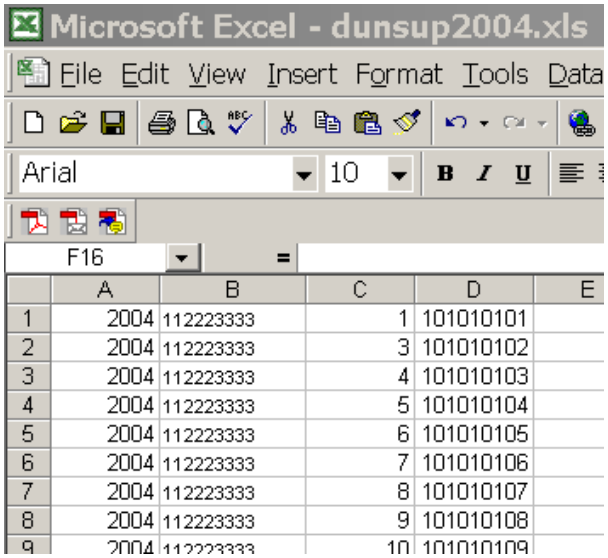
8. While all cells are highlighted, select **Format** from the Menu bar and choose **Cells**.

9. From the *Format Cells* window, highlight **Text** and click the **OK** button.



Step 4. Enter your data in the spreadsheet. Please refer to the COLUMN REFERENCE TABLE in Step 1 for the allowable characters and field length for each column. **Any deviation from the prescribed format will result in the rejection of your file upload. Column D should only contain unique DUNS numbers.**

Here is an example of how your data should appear:



	A	B	C	D	E
1	2004	112223333	1	101010101	
2	2004	112223333	3	101010102	
3	2004	112223333	4	101010103	
4	2004	112223333	5	101010104	
5	2004	112223333	6	101010105	
6	2004	112223333	7	101010106	
7	2004	112223333	8	101010107	
8	2004	112223333	9	101010108	
9	2004	112223333	10	101010109	

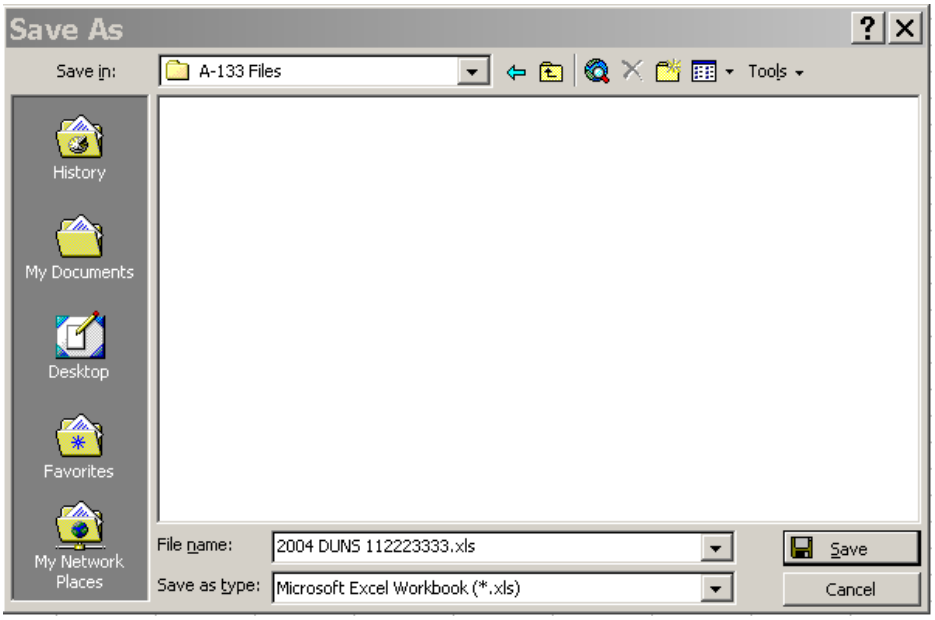
Step 5. Saving your file. You will need to save your work as two files in two formats. One file will be saved in your spreadsheet software default format, e.g., Excel (.xls),

Quattro Pro (.qpw) or Lotus 1-2-3 (.wks). The other file will be saved in the "comma delimited" (.csv) format. The reason for this is to preserve your data as you typed it. For instance, leading and trailing zeros will be lost in the EIN and/or the CFDA numbers if you reopen the .csv file to make your changes.

1. To save your file in the **DEFAULT** (e.g., xls, qpw, wks) format.

    d. Select **File** from the Menu bar and choose **Save As**.

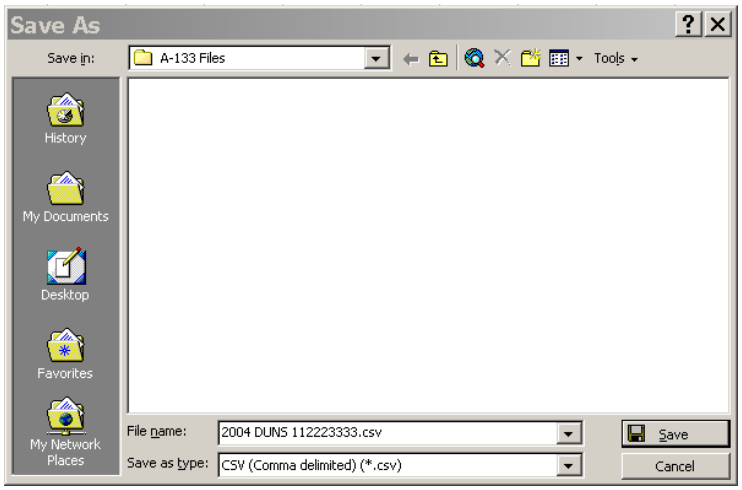
    e. In the *Save As* Window choose the appropriate folder that you want to store your file in, **name your file** and click the **Save** button. The file will default to the spreadsheet format, in this case Microsoft Excel Workbook.



    f. Next, save your file in a **COMMA DELIMITED/COMMA SEPARATED VERSION** (.csv) format:

        a. Select **File** from the Menu bar and choose **Save As**.

        b. In the *Save As* window choose **CSV (Comma delimited)** from the **Save as type:** drop down menu. The file location should be the same as the default file.



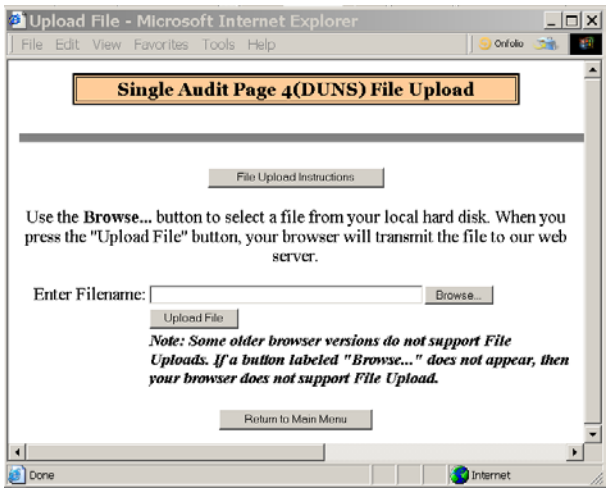
c. If a message appears "Do you want to keep the workbook in this format?" click **Yes**.

d. Close the file. If a message appears "Do you want to save the changes you made to 'YOURFILE.csv'?" click **No** (If you click Yes, additional formatting is added to your file).

e. Do not reopen the CSV file. Reopening the CSV file will add unwanted formatting. If you reopen the file, resave it as CSV.

Step 7. (Upload Procedure). You are now ready to upload your data to the online system. You may locate the IDES web page at the following URL: http://harvester.census.gov/fac/collect/ddeindex.html.

6. Click the **UPLOAD MULTIPLE DUNS** button from the Main Menu or the top of Page 4.

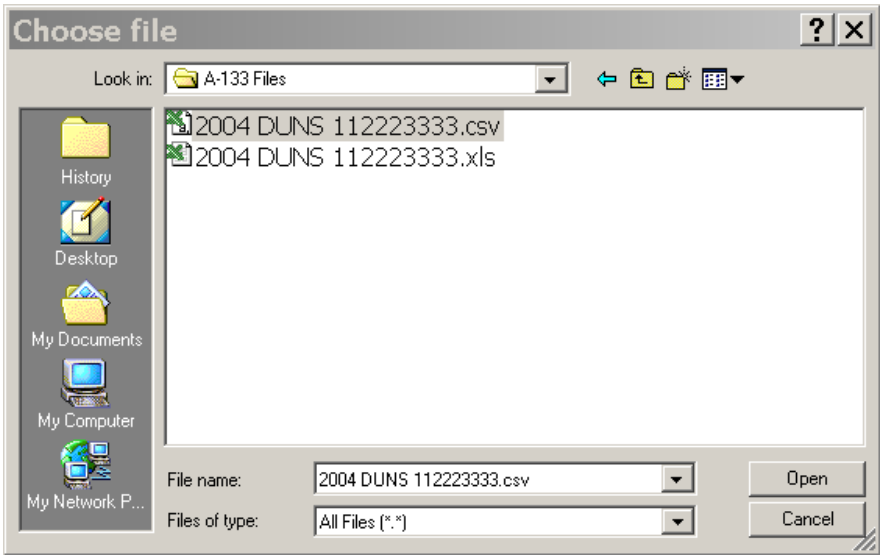


7. Click the **Browse…** button from the Single Audit File Upload page.

8. Locate the file in the appropriate **file folder** on your computer.

9. Select **All Files (*.*)** from the **Files of type:** drop down menu (if not already selected) and highlight the appropriate .csv file by clicking it.

   A .csv file has an icon that looks like this: Click the **Open** button.



10. Click the Upload File button from the Single Audit File Upload window to upload your data into Page 3.

If your file was successfully uploaded, proceed with the **Check Data** button to check your answers. If your file was not successfully uploaded check the data in your upload file to make sure it follows the correct format as described in the COLUMN REFERENCE TABLE, Step 1.

Chapter 8

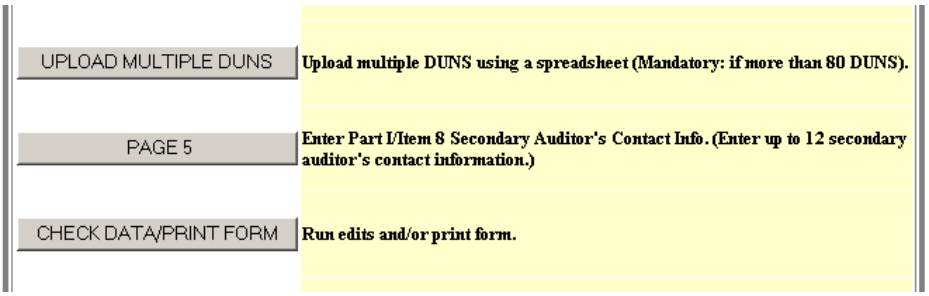
Check Data, Correct Errors & Print Draft Pages

After data is entered into the online form you must perform a Check Data procedure and correct any errors before you are permitted to submit your form.

The 'Check Data' feature performs a validation check on your data. This feature is designed to eliminate reporting errors. The feature will scan your entered data and return error messages containing possible data errors and inconsistencies. IDES will not allow you to finalize your submission until all errors are cleared from the "Check Data" function.

How to Check Data and Correct Errors

Click the '**Check Data'** button to perform a validation check on your data. You can click the Check Data button from any page of the form, or from the 'Enter From SF-SAC Data' menu, however we suggest you wait until you finish entering your data on all the pages before running the '**Check Data'** feature.

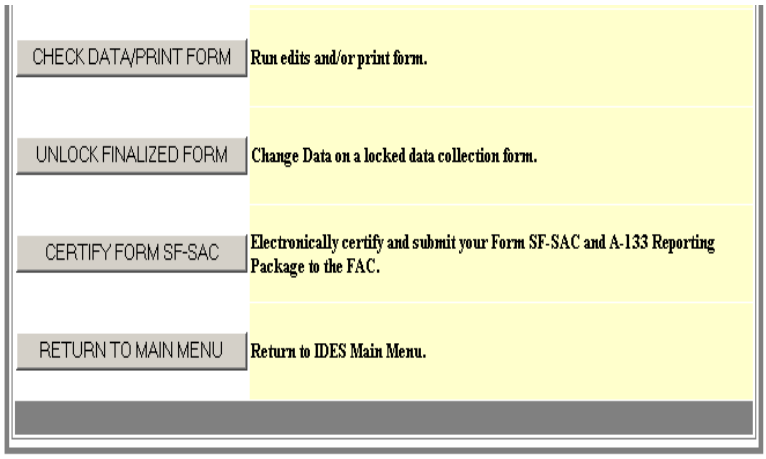


When the system has completed the validation check a list of errors will appear on the screen. We suggest you print the list of errors then return to the appropriate

page(s) to clear/correct the errors. Remember that correcting one error may clear other errors at the same time. Continue to click the Check Data button and correct your responses until all errors have been cleared. Review Chapter 4 SF-SAC instructions to determine solutions to errors.

Once you have cleared all data errors from the 'Check Data' feature, you may click the 'Finish' button to finalize your Form SF-SAC data. Once the 'Finish' button has been clicked, the system will prevent you from making additional changes without first unlocking the form. If you need to make changes, click the 'Unlock Finalized Form' button and follow the screen instructions to 'unlock' your submission. After making changes, you will again need to run the 'Check Data' feature and again click the 'Finish' button once all data errors are cleared. Even if you do not make any changes to your data collection form, you will need to rerun the 'Check Data' and click 'Finish.' This will give your submission a new version number.

If you have a change that needs to be made to the Data Collection Form after you have check the data and selected the "Finish Step 1" button you must unlock it. This button can be located on the menu after you select "Enter Form SF-SAC". If you have already submitted the Audit Package to the Federal Audit Clearinghouse then you must submit a revision. Please see those instructions located in Chapter 10.



Printing Draft Pages

You can open a PDF file containing your Form SF-SAC from the 'Check Data' screen. The PDF can be printed and retained as your copy. If you have not clicked the 'Finish' button yet, click the 'Print Draft Copy of Form SF-SAC' button to open a PDF file containing a printable draft copy of y our Form SF-SAC. If you have already clicked the 'Finish' button, click the 'Print Archive Copy of From SF-SAC' to open a PDF file with a printable archive copy of your Form SF-SAC for your records.

Chapter 9

How to Upload the Audit Report

Create PDF Version of Audit Report

Every reporting package must be contained in one PDF file. If your report is contained in several documents of various formats, and you don't already have PDF creation/join software, then you must secure software that will perform these operations. A basic Internet search for text strings such as "PDF Merge" or "PDF Creator" will allow you to select software, including freeware, which can be used to both create and merge PDF documents. Currently there exists several options which are web-based (and free) that perform create and merge operations as well.

The Component Checklist

The first step after clicking the button 'UPLOAD AUDIT REPORT', on the main menu, is to enter the PDF page number next to the corresponding component. Open the single audit-reporting package that you intend to upload and find the starting page number of the target component as it appears in the PDF software, and not in the actual hard copy of the report. Every component in the checklist must have a page number listed with the exception of the Corrective Action Plan, which can receive 'N/A' if no findings were reported. The only allowable characters for the checklist are numbers 1, 2, 3,… except the Corrective Action Plan and/or the Summary Schedule of Prior Audit Findings (if no Priors existed), where 'N/A' can be entered if this component is not required. Please note, Program Specific audits will not have all of these components.

Submission Instructions and Component Checklist

According to §__ .320(c) of the OMB Circular A-133, the following must be submitted to the Federal Audit Clearinghouse:

1. A completed Form SF-SAC.
2. One complete copy of the Single Audit reporting package.

Please enter the starting pdf file page number for each of the following components. If auditor reports have been completed, then list the starting page number of the combined report for each corresponding report on the checklist. If a component is not required, enter 'N/A' instead of a page number. Each component on the checklist must have a numeric page number or 'N/A' listed.

The following is a key for the Component Checklist
* = Required (cannot be blank or 'N/A').
** = Required if prior audit findings exist.
*** = Required if findings exist.
Note! These codes do not apply to a program specific audit..

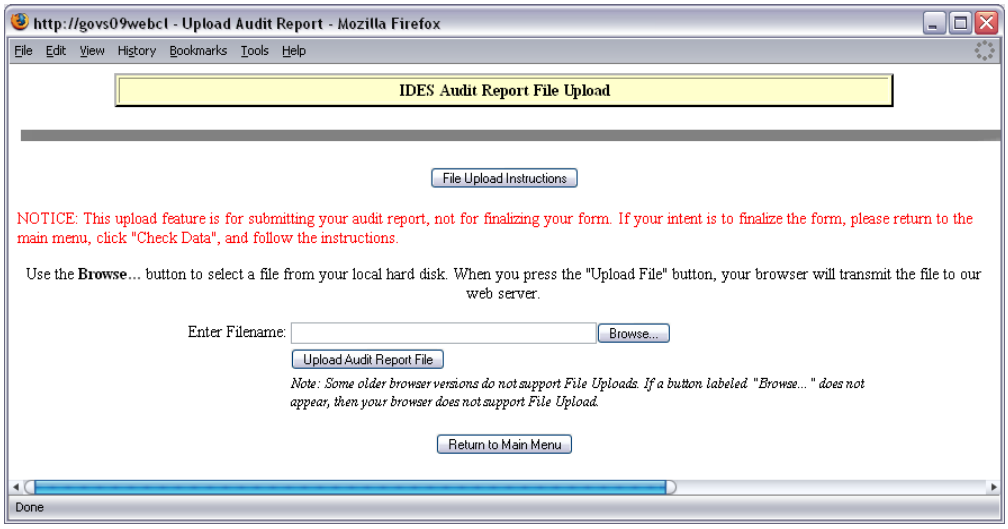
Page Number		Component
4	*	Financial Statement(s) §__ .310(a)
24	*	Schedule of expenditures of Federal Awards §__ .310(b)
68	**	Summary Schedule of Prior Audit Findings §__ .315(b)
22	*	Opinion on Financial Statements §__ .505(a)
42	*	A-133 Report on Internal Control §__ .505(b) (major programs)
42	*	GAS Report on Internal Control §__ .505(b)
44	*	A-133 Report on Compliance §__ .505(c) (major programs)
45	*	GAS Report on Compliance §__ .505(c)
56	*	Schedule of Findings and Questioned Costs §__ .505(d)
N/A	***	Corrective Action Plan (if findings) §__ .315(c)
26	*	Opinion or Disclaimer of Opinion on Schedule of Federal Awards §__ .505(a)

Continue

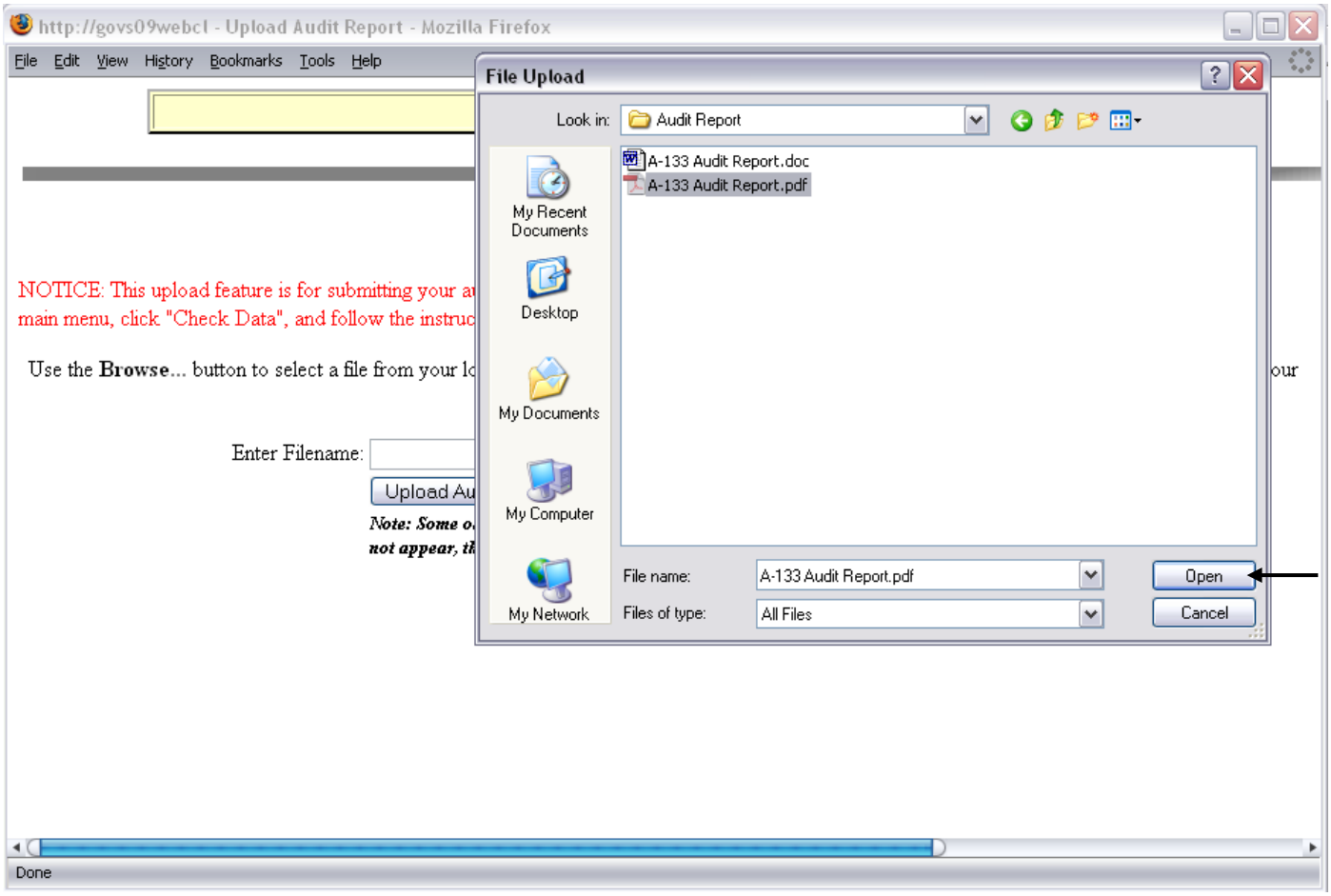
Cancel

Upload The Single Audit Report

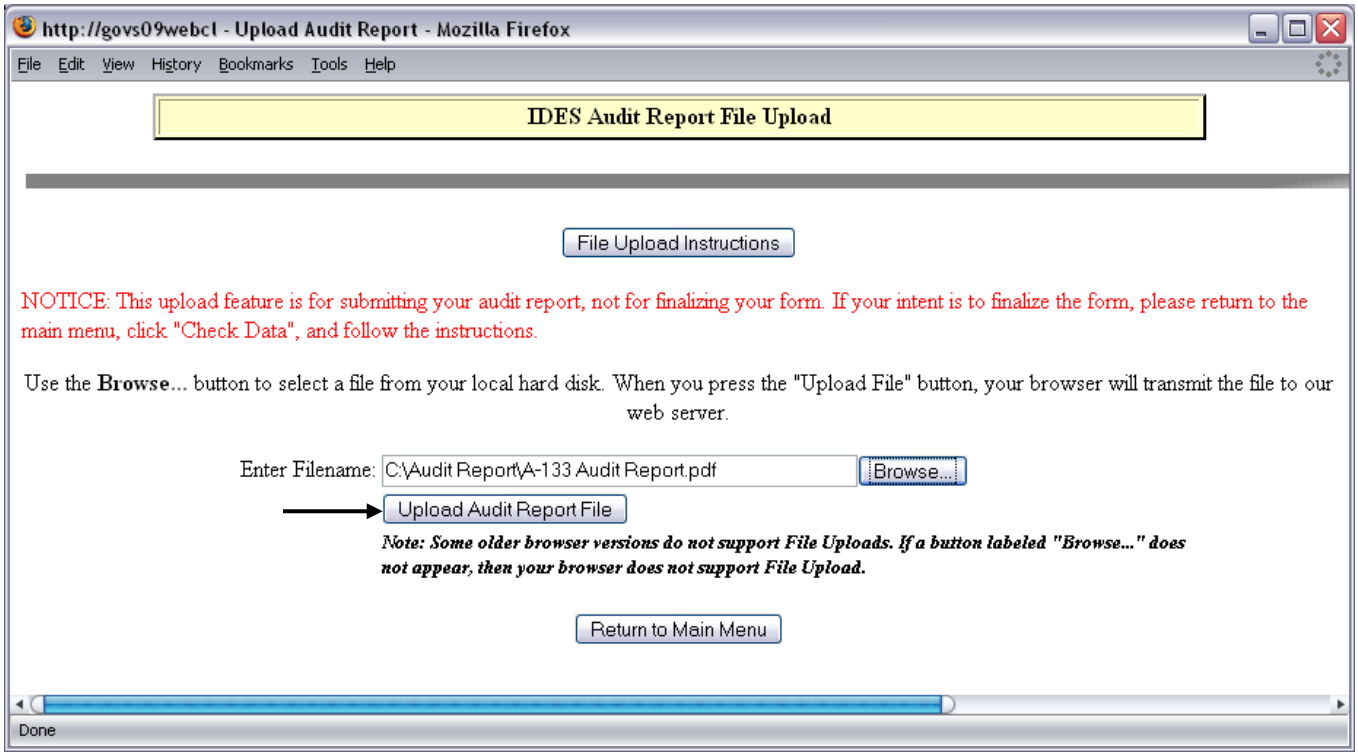
After the PDF has been created and the component checklist completed, click the continue button to proceed to the upload screen:



Select the browse button and locate the audit report in PDF version only:



Select 'Open' and then 'Upload Audit Report File' from the main IDES window.



Chapter

10

This chapter contains the final steps required to electronically certify your Form SF-SAC and submit the Single Audit Reporting Package to the Federal Audit Clearinghouse.

Certify Form SF-SAC

Once you have entered your Form SF-SAC data and successfully uploaded a data and successfully uploaded a PDF copy of your OMB Circular A-133 copy of your OMB Circular A-133 reporting package, you will need to reporting package, you will need to certify the submission. The SF-SAC the submission. The SF-SAC form will need to be certified by the auditee and the auditor (see form instructions to determine who should be the certifying officials).

1. Click the 'Certify Form SF-SAC' button from the Main Menu.

2. Read the on screen instructions to learn how the certification process works.

3. Click the 'Send Emails' button. (The system will send an email to the auditee's and auditor's certifying officials containing instructions to certify the form).

4. The auditee's and auditor's certifying officials will both need to log into the submission using the Report ID and password.

5. They will click the 'Certify Form SF-SAC' button from the Main Menu.

6. The auditee will click the 'Auditee Certification' button and the auditor will click the 'Auditor Certification' button.

7. Both will review the Form SF-SAC and the reporting package for accuracy.

8. Both will review their respective Certification Statements

9. The auditee will enter their name and title.

10. Both will enter a unique signature code provided in the emails sent to each of them.

11. If the auditee agrees to the certification statement, then he/she should click the 'Agree to Auditee Certification Statement' button to complete their certification of the Form SF-SAC.

12. If the auditor agrees to the certification statement, then he/she should click the 'Agree to Auditor Certification Statement' button to complete their certification of the Form SF-SAC.

13. If the auditee does not agree to the certification statement, then he/she should click the 'Reject Auditee Certification Statement' button to dispute the contents of the Form SF-SAC or the reporting package and contact the auditor to discuss making changes.

14. If the auditor does not agree to the certification statement, then he/she should click the 'Reject Auditor Certification Statement' button to dispute the contents of the Form SF-SAC or the reporting package and contact the auditee to discuss making changes.

15. Once changes have been made, the certification process will need to be run again.

Submit the Single Audit Package

The final step is to submit the Single Audit package electronically.

1. After both the auditor and auditee certifying officials have certified the Form SF-SAC, The checklist will show that both the auditor and auditee certifying officials have certified the Form SF-SAC.

2. At the main menu, click 'SUBMIT A-133.' button (this option is not available until both parties have certified the Form SF-SAC).

3. Read the instructions on the following page. If the submission is ready, click the 'SUBMIT A-133' button to transmit the Form SF-SAC data and the A-133 package to the Federal Audit Clearinghouse.

4. The following page will confirm the receipt of the A-133 submission. On this page, an archive copy of the final Form SF-SAC may be printed.

5. An email will be mailed to all representative email addresses as confirmation of the submission.

6. The Federal Audit Clearinghouse will process the submission.

7. The status of the submission can be checked at: http://harvester.census.gov/fac/dissem/disclaim.html

Chapter 11

File a Revised Submission

Notes: When filing a revision, you must include the entire Audit Report. Single components cannot be accepted. The FAC cannot be responsible for inserting pages or sections. Include any cover letter or correspondence in the image file with the audit. The revised audit package will be automatically attached to the prior audit package.

If you need to submit a revised submission to the Federal Audit Clearinghouse:

1. Click the '**File a Revised Submission'** button from the main menu. This button only appears if you have already successfully submitted a form.

2. Read the on-screen description of the revision process and click on the 'Yes' button to start a revision, or the 'No' button to return to the main menu without creating a revision. THE NEXT STEPS ASSUME YOU HAVE SELECTED 'YES.'

3. You will notice on the successful submission checklist that 'Enter Form SF-SAC Data' and 'Audit Report Uploaded' are both checked.

4. To make changes to your Form SF-SAC data, then click the 'Enter Form SF-SAC Data' button.

5. Click the 'Unlock Finalized Form' button to allow changes to be made.

6. Update your form.

7. Check Data (see Chapter 8).

8. Upload your audit report, if necessary. If nothing has changed in your audit report, then do not upload anything. The system will append your original audit report to the new audit report, and place a 'Revised' stamp on the audit report incrementing the version number by one .

9. Certify the SF-SAC form data (Chapter 10).

10. Click "Submit to FAC' button.

APPENDIX I-A

Federal Audit Clearinghouse Federal Agency Two-Digit Prefix List
Alphabetic Order

01*	African Development Foundation
98	U. S. Agency for International Development
10	Department of Agriculture
23	Appalachian Regional Commission
88	Architectural & Transportation Barriers Compliance Board
13	Central Intelligence Agency
11	Department of Commerce
29	Commission on Civil Rights
78	Commodity Futures Trading Commission
87	Consumer Product Safety Commission
94	Corporation for National and Community Service
12	Department of Defense
90	Delta Regional Authority
90	Denali Commission
84	Department of Education
90	Election Assistance Commission
81	Department of Energy
66	Environmental Protection Agency
30	Equal Employment Opportunity Commission
32	Federal Communications Commission
33	Federal Maritime Commission
34	Federal Mediation and Conciliation Service
18	Federal Reserve System
36	Federal Trade Commission
39	General Services Administration
40	Government Printing Office
93	Department of Health and Human Services
97	Department of Homeland Security
14	Department of Housing and Urban Development
03*	Institute of Museum and Library Services
91	United States Institute of Peace
04*	Inter-American Foundation
15	Department of the Interior
61*	International Trade Commission
90	Japan – U.S. Friendship Commission
16	Department of Justice
17	Department of Labor
09*	Legal Services Corporation
42	Library of Congress
99*	Miscellaneous
43	National Aeronautics & Space Administration
89	National Archives & Records Administration
92	National Council on Disability
44	National Credit Union Administration
05*	National Endowment for the Arts
06*	National Endowment for the Humanities
68	National Gallery of Art
46	National Labor Relations Board
47	National Science Foundation
77	Nuclear Regulatory Commission
07*	Office of National Drug Control Policy
27	Office of Personnel Management
70	Overseas Private Investment Corporation
08*	Peace Corps
86	Pension Benefit Guaranty Corporation
57	Railroad Retirement Board
85	Scholarship Foundations
58	Securities and Exchange Commission
59	Small Business Administration
60	Smithsonian Institution
96	Social Security Administration
19	Department of State
62	Tennessee Valley Authority
20	Department of Transportation
21	Department of the Treasury
64	Department of Veterans Affairs

* Note: These prefixes are not assigned by the Catalog of Federal Domestic Assistance, and are only used for OMB Circular A-133 reporting purposes only.

APPENDIX I-B

Federal Audit Clearinghouse Federal Agency Two-Digit Prefix List
Numeric Order

01*	African Development Foundation
03*	Institute of Museum and Library Services
04*	Inter-American Foundation
05*	National Endowment for the Arts
06*	National Endowment for the Humanities
07*	Office of National Drug Control Policy
08*	Peace Corps
09*	Legal Services Corporation
10	Department of Agriculture
11	Department of Commerce
12	Department of Defense
13	Central Intelligence Agency
14	Department of Housing and Urban Development
15	Department of the Interior
16	Department of Justice
17	Department of Labor
18	Federal Reserve System
19	Department of State
20	Department of Transportation
21	Department of the Treasury
23	Appalachian Regional Commission
27	Office of Personnel Management
29	Commission on Civil Rights
30	Equal Employment Opportunity Commission
32	Federal Communications Commission
33	Federal Maritime Commission
34	Federal Mediation and Conciliation Service
36	Federal Trade Commission
39	General Services Administration
40	Government Printing Office
42	Library of Congress
43	National Aeronautics & Space Administration
44	National Credit Union Administration
46	National Labor Relations Board
47	National Science Foundation
57	Railroad Retirement Board
58	Securities and Exchange Commission
59	Small Business Administration
60	Smithsonian Institution
61*	International Trade Commission
62	Tennessee Valley Authority
64	Department of Veterans Affairs
66	Environmental Protection Agency
68	National Gallery of Art
70	Overseas Private Investment Corporation
77	Nuclear Regulatory Commission
78	Commodity Futures Trading Commission
81	Department of Energy
84	Department of Education
85	Scholarship Foundations
86	Pension Benefit Guaranty Corporation
87	Consumer Product Safety Commission
88	Architectural & Transportation Barriers Compliance Board
89	National Archives & Records Administration
90	Delta Regional Authority
90	Denali Commission
90	Election Assistance Commission
90	Japan – U.S. Friendship Commission
91	United States Institute of Peace
92	National Council on Disability
93	Department of Health and Human Services
94	Corporation for National and Community Service
96	Social Security Administration
97	Department of Homeland Security
98	U. S. Agency for International Development
99*	Miscellaneous

* Note: These prefixes are not assigned by the Catalog of Federal Domestic Assistance, and are only used for OMB Circular A-133 reporting purposes only.

APPENDIX

II

Contact Information

Federal Audit Clearinghouse Contact Information

Washington DC, Headquarters

800-253-0696

301-763-1551

govs.fac@census.gov

Jeffersonville, Indiana, National Processing Center

888-222-9907

Federal Audit Clearinghouse
1201 E. 10th Street
Jeffersonville, IN 47132

Glossary

ARRA	American Recovery and Reinvestment Act of 2009
Button	The area that activates functions when clicked.
.csv	Comma Separated Version/Comma Delimited Version files are used in the Page 3 and 4 upload procedures. .csv files are formatted so that commas are used to separate the various fields of data.
Click or Clicking	Refers to using the mouse to move the cursor onto a section of the screen then pressing the mouse button to perform an action.
FAC	Federal Audit Clearinghouse
Form SF-SAC	The data collection form described in the OMB Circular A-133 §___ .320
IDES	The Internet Data Entry System for reporting Form SF-SAC data electronically over the Internet
OMB	The White House Office of Management and Budget
OMB Circular A-133	The document that establishes uniform audit requirements for non-Federal entities that administer Federal awards and implements the Single Audit Act Amendments of 1996, which were signed into law on July 5, 1996 (Public Law 104-156).
Reporting Package	The reporting package is the information that must be submitted to the FAC. The required components of a reporting package are listed in OMB Circular A-133 §___ .320

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