



Image Management System (IMS) Public User's Manual



July 2016

TABLE OF CONTENTS

1 INTRODUCTION.....4

2 IMPORTANT NOTES.....4

 2.1 User Manual Conventions4

 2.2 Personally Identifiable Information.....4

 2.3 Single Audit Data Available on FAC/IMS5

 2.4 Maximum FAC/IMS Query Records Returned.....5

3 SYSTEM ACCESS.....5

4 MAIN MENU.....6

5 IMPORTANT NOTICES.....7

6 SEARCH FOR SINGLE AUDITS7

 6.1 Search for Submissions8

 6.1.1 General Information Search Filters 10

 6.1.2 Federal Awards Search Filters..... 12

 6.1.3 Federal Awards Findings Details (2013 and Beyond) Search Filters 15

 6.2 Working with Single Audit Output 16

 6.3 Download the Database of Complete Single Audits 21

7 SPECIALIZED REPORTS.....23

 7.1 Search Audits by Standard CFDA 24

 7.2 Search Audits by Standard Auditee 26

 7.3 Downloading Specialized Reports 27

Appendix A FEDERAL AGENCY TWO-DIGIT PREFIX LIST29

Appendix B SUMMARY REPORT DATA DEFINITIONS.....34

Appendix C TYPE OF ENTITY SEARCH INSTRUCTIONS.....41

 C.1 PURPOSE 41

 C.2 DISCLAIMER..... 41

 C.3 TYPE OF ENTITY SEARCH OVERVIEW 41

 C.4 SEARCH PROCEDURES AND RESULTS 43

 C.5 ORGANIZATIONAL TYPE DEFINITIONS..... 45

 C.6 MISSION TYPE DEFINITIONS..... 49

Appendix D STANDARD CFDA DATA DEFINITIONS.....52

Appendix E STANDARD AUDITEE DATA DEFINITIONS53

Appendix F ABBREVIATIONS AND ACRONYMS.....55

Appendix G GLOSSARY OF TERMS.....56

LIST OF FIGURES

Figure 1 – FAC/IMS Too Many Records Returned Error Message5

Figure 2 – FAC/IMS Main Menu.....6

Figure 3 – FAC/IMS Search for Single Audits Landing Page.....7

Figure 4 – FAC/IMS Search for Single Audits | GENERAL INFORMATION 8

Figure 5 – FAC/IMS Search for Single Audits | Search in Progress 9

Figure 6 – FAC/IMS Search for Single Audits | Output 9

Figure 7 – FAC/IMS Search for Single Audits | General Information | Calendar Tool 10

Figure 8 – FAC/IMS Search for Single Audits | FEDERAL AWARDS 12

Figure 9 – FAC/IMS Search for Single Audits | Federal Awards | CFDA Table 13

Figure 10 – FAC/IMS Search for Single Audits | FEDERAL AWARDS FINDINGS DETAILS
(2013 AND BEYOND) 15

Figure 11 – FAC/IMS Search for Single Audits | Output | Top Portion 16

Figure 12 – FAC/IMS Search for Single Audits | Output | Bottom Portion 16

Figure 13 – FAC/IMS Search for Single Audits | Output | Save Summary Report 17

Figure 14 – FAC/IMS Search for Single Audits | Output | Save As Window 18

Figure 15 – FAC/IMS Search for Single Audits | Output | Download Complete 18

Figure 16 – FAC/IMS Search for Single Audits | Output | Summary Report in Excel File 19

Figure 17 – FAC/IMS Download the Complete Single Audit Database 21

Figure 18 – FAC/IMS Specialized Reports Landing Page 22

Figure 19 – FAC/IMS Specialized Reports Landing Page 23

Figure 18 – FAC/IMS Specialized Reports | Search Audits by Standard CFDA 24

Figure 19 – FAC/IMS Specialized Reports | Search Audits by Standard Auditee 26

Figure 20 – FAC/IMS Specialized Reports | Download Output Page 27

LIST OF TABLES

Table 1 – FAC/IMS | Specialized Reports Worksheet Names and Data Definition Locations 28

Table 2 – Federal Agency Two-Digit Prefixes (Numerical Order) 29

Table 3 – Federal Agency Two-Digit Prefixes (Alphabetical Order) 31

Table 4 – Summary Report Data Definitions 34

Table 5 – Type of Entity List 42

Table 6 – Type of Entity List and Codes 43

Table 7 – Standard CFDA Data Definitions 52

Table 8 – Standard Auditee Data Definitions 53

Table 9 – Abbreviations and Acronyms 55

Table 10 – Glossary of Terms 56

1 INTRODUCTION

This user's manual contains essential information that will enable the user to make full use of the Image Management System (IMS). It includes an overview of the dissemination/query system and detailed instructions on how to properly navigate the website.

According to OMB Circular A-133¹ and Uniform Guidance², non-federal entities that expend \$500,000 or more in a year in federal awards (\$750,000 or more for fiscal years beginning on or after December 26, 2014) shall have a single audit or program-specific audit conducted for that year. Form SF-SAC and a reporting package must be sent to the Federal Audit Clearinghouse (FAC).³

The IMS is a web-based, query system for public users to query and download selected data elements for single audit submissions. The FAC website does not alter any single audit data reported by non-federal entities. The FAC website neither scrutinizes nor alters any reporting package for the purposes of redaction and distribution.

After reading this document, if you still have questions regarding the FAC/IMS, site navigation, querying procedures, report production, etc., please contact the FAC by emailing erd.fac@census.gov or calling 1-800-253-0696.

2 IMPORTANT NOTES

2.1 User Manual Conventions

Instructions within the FAC/IMS User's Manual use the following conventions:

- Specific links, buttons, tabs, etc. the user should click are in **bold** within the instructions
- Screenshots may be augmented with red arrow(s), oval(s), rectangle(s), etc. to highlight one or more control on a webpage
- Menu choices or positions will be pipe, "|", delimited; for example, IMS | Federal Awards.

2.2 Personally Identifiable Information

For single audit submissions qualifying under the OMB Uniform Guidance, the auditee has certified that the Form SF-SAC and reporting package does not include protected personally identifiable information (Protected PII) (2 CFR 200.79 and 2 CFR 200.82) or if it does, the Federal Audit Clearinghouse is authorized to publically post all information contained in the Form SF-SAC and the audit report.

Exemption for Indian Tribes or Tribal Organizations (as defined in the Indian Self-Determination, Education and Assistance Act (ISDEEA), 25 U.S.C 450(I)): auditees that qualify as an Indian Tribe or Tribal Organization may opt not to authorize the FAC to make the reporting package publically available (tribes selecting this option must submit the reporting package to pass-through entities as described in 2 CFR 200.512(b)(2)).

¹ <http://www.whitehouse.gov/sites/default/files/omb/assets/omb/circulars/a133/a133.pdf>

² <http://www.ecfr.gov/cgi-bin/text-idx?node=2:1.1.2.2.1&rgn=div5>

³ See OMB Circular A-133, §____.320(d) and Uniform Guidance, 2 CFR 200.512 (d).

2.3 Single Audit Data Available on FAC/IMS

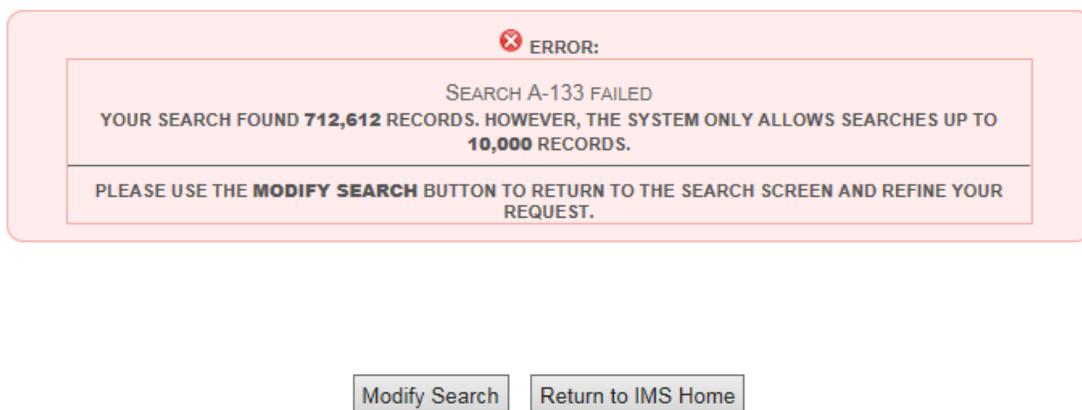
Users may query FAC/IMS for complete Uniform Guidance Single Audit reporting packages for all statewide, local governments, Indian tribes or tribal organizations, institutions of higher education, and nonprofit organizations. Each Single Audit reporting package is approximately 15 to 200-plus pages in length, and the total file size for all files making up an individual Single Audit averages 1.5MB each.

All OMB Uniform Guidance submissions are available for downloading via the FAC/IMS. Only the data collection form (Form SF-SAC) for OMB Circular A-133 submissions are available for downloading via the FAC/IMS.

2.4 Maximum FAC/IMS Query Records Returned

In order to improve FAC/IMS performance, the FAC has implemented a maximum threshold of 10,000 Single Audit records returned per query. If a user submits a query that returns more than 10,000 records, the user will receive an error message similar to the screenshot in Figure 1 and will be required to refine the query's search criteria until the query returns 10,000 records or less.

Figure 1 – FAC/IMS Too Many Records Returned Error Message



Click the Modify Search button to immediately return to the search filter input webpage. Clicking the Return to IMS Home button will display the FAC/IMS home page (see Figure 2). The user's search filter selections are retained by FAC/IMS regardless of which button is clicked.

3 SYSTEM ACCESS

The FAC/IMS may be accessed by navigating to the following website:

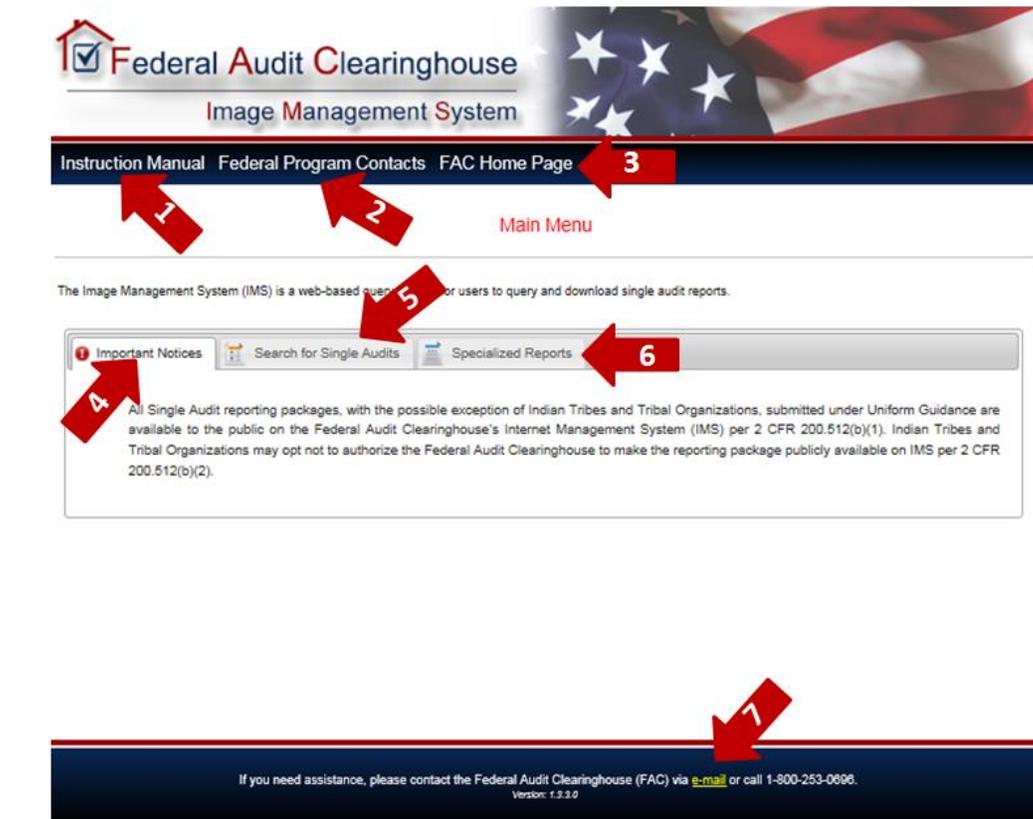
<https://harvester.census.gov/facdissem/Main.aspx>

Because the FAC/IMS is a public website, no user accounts or login/logout procedures are required to use the FAC/IMS website or to access the selected single audit data elements which the FAC/IMS website makes available to the public.

Note: Only the Form SF-SAC is publically available for A-133 submissions. The single audit Auditor's report will only be available for submissions with fiscal periods beginning on or after December 26, 2014 in accordance with the OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).

4 MAIN MENU

Figure 2 – FAC/IMS Main Menu



From the header, the options available on the FAC/IMS main menu are described below:

1. **Instruction Manual** – clicking this link will open this document in the browser being used to access the FAC/IMS
2. **Federal Program Contacts** – click this link to navigate to a PDF of Appendix III of the OMB Compliance Supplement which lists federal agency single audit contact numbers (<https://harvester.census.gov/facdissem/Documents/AgencyContact.pdf>)
3. **FAC Home Page** – click this link to navigate to the FAC Home Page (<https://harvester.census.gov/facweb>)
4. **Important Notices tab** – see section [5 IMPORTANT NOTICES](#) for details
5. **Search for Single Audits tab** – see section [6 SEARCH FOR SINGLE AUDITS](#) for details
6. **Specialized Reports tab** – see section [7 SPECIALIZED REPORTS](#) for details
7. **e-mail link** – clicking this link will open an e-mail pop-up window allowing users to send e-mails to the FAC staff

5 IMPORTANT NOTICES

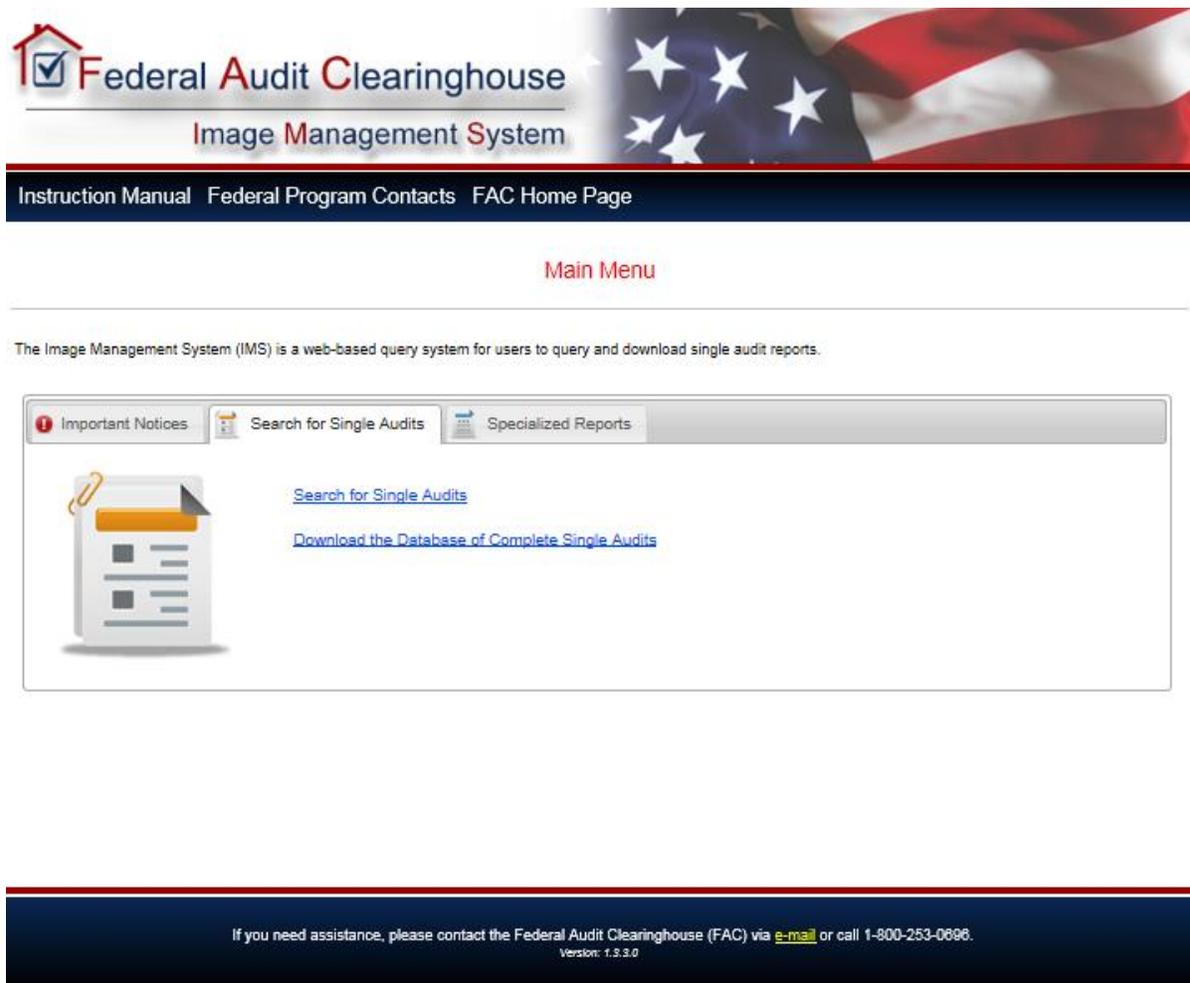
The Important Notices tab will display significant information such as FAC/IMS unavailability due to scheduled maintenance, scheduled system upgrades, patches, or new releases, and other system-related notices that may impact FAC/IMS users.

This tab does not provide users with any functionality. It strictly provides information. See Figure 2 above for a screenshot of the Important Notices tab.

6 SEARCH FOR SINGLE AUDITS

The Search for Single Audits tab provides users with the capability to search for submissions from 2009 to the present in a single search query. To navigate to this tab, click the **Search for Single Audits** tab in the FAC/IMS Main Menu. After clicking the Search for Single Audits tab, the following webpage will be displayed:

Figure 3 – FAC/IMS Search for Single Audits Landing Page



6.1 Search for Submissions

To search for submissions, click the **Search for Single Audits** link. After clicking this link, the following webpage will be displayed:

Figure 4 – FAC/IMS Search for Single Audits | GENERAL INFORMATION

Search for Single Audits

Search Clear Search Filters Return to IMS Home

▼ GENERAL INFORMATION

Fiscal Year (Required) ⓘ <input checked="" type="checkbox"/> All Years <input type="checkbox"/> 2016 <input type="checkbox"/> 2015 <input type="checkbox"/> 2014	FAC Release Date (MM/DD/YYYY) From <input type="text"/> To <input type="text"/>
Auditee EIN ⓘ <input type="text"/>	EIN Relationship Either ▼
Auditee Name ⓘ <input type="text"/>	Auditee State ⓘ select all unselect all <input type="checkbox"/> Alabama <input type="checkbox"/> Alaska <input type="checkbox"/> American Samoa <input type="checkbox"/> Arizona

▶ FEDERAL AWARDS

▶ FEDERAL AWARDS FINDINGS DETAILS (2013 AND BEYOND)

Search Clear Search Filters Return to IMS Home

Note – this webpage uses an accordion-type section display control to facilitate inputting search filters for the following categories:

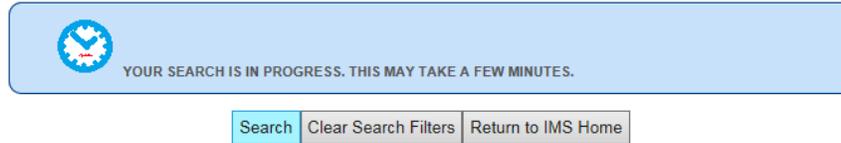
- GENERAL INFORMATION – see [section 6.1.1](#) for details
- FEDERAL AWARDS – see [section 6.1.2](#) for details
- FEDERAL AWARDS FINDINGS DETAILS (2013 AND BEYOND) – see [section 6.1.3](#) for details

Only one search filter category can be expanded and displayed at a time. Expand a selected search filter category by clicking the triangle to the left of the category title.

The functionality of the three buttons at the top and bottom of the Search for Single Audits form are described below:

- **Search** – click this button to submit your search query to FAC/IMS. The following message may appear on the webpage while the search is being processed:

Figure 5 – FAC/IMS Search for Single Audits | Search in Progress



If the search returns more than 10,000 records, you will have to refine your search to reduce the number of records returned to 10,000 or less. For details, please see section [2.4 Maximum FAC/IMS Query Records Returned](#).

After a successful audits search, in which 1-10,000 records are returned, a webpage similar to Figure 6 will be displayed.

Figure 6 – FAC/IMS Search for Single Audits | Output

Auditee EIN	Auditee Name	City	State	Fiscal Year End Date	FAC Accepted Date	File Name	Form	Audit	Download
1002482009		ALEXANDRIA	VA	06/30/2009	11/23/2009	10024820091	Form		<input type="checkbox"/>
1002482010		ALEXANDRIA	VA	06/30/2010	10/08/2010	10024820101	Form		<input type="checkbox"/>
1002482011		ALEXANDRIA	VA	06/30/2011	09/19/2011	10024820111	Form		<input type="checkbox"/>
1002482012		ALEXANDRIA	VA	06/30/2012	11/06/2012	10024820121	Form		<input type="checkbox"/>
1002482013		ALEXANDRIA	VA	06/30/2013	01/31/2014	10024820131	Form		<input type="checkbox"/>
1002482014		ALEXANDRIA	VA	06/30/2014	11/24/2014	10024820141	Form		<input type="checkbox"/>
1002482015		ALEXANDRIA	VA	06/30/2015	01/23/2016	10024820151	Form	Audit	<input checked="" type="checkbox"/>

Details on how to download a single SF-SAC form, a single audit, or multiple audit packages including audit reports and an inventory list of audit reports downloaded are provided in section [6.2 Working with Single Audit Output](#).

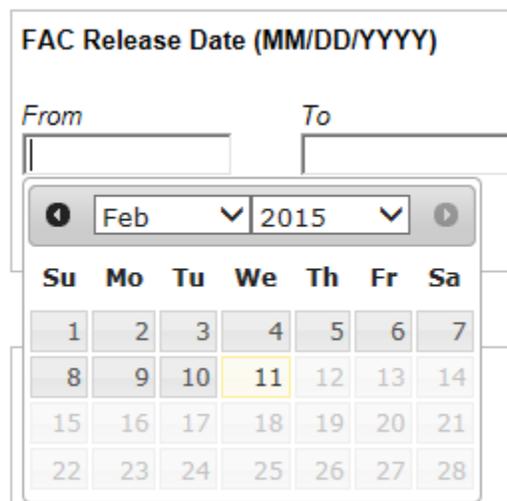
- **Clear Search Filters** – click this button to clear all single audit report search filters except Fiscal Year (Required), which will be set to its default setting of All Years.
- **Return to IMS Home** – clicking this button will result in the FAC/IMS home page being displayed (see Figure 2).

6.1.1 General Information Search Filters

If necessary, expand the GENERAL INFORMATION search filter section by clicking the triangle to the left of the section title. Figure 4 provides a screenshot of the GENERAL INFORMATION section. Descriptions and operational instructions for each GENERAL INFORMATION search filter are provided below:

- **Fiscal Year (Required)** – This search filter is required. To select an individual FY or multiple years, you must first uncheck the All Years check box. Likewise, to check the All Years check box, you must first uncheck all of the individual FY checkboxes.
- **FAC Release Date (MM/DD/YYYY)** – This search filter is made up of two inputs – a “From” and a “To” date; both of these filter inputs are optional. After clicking inside either the From or To input box, a calendar tool will automatically open on the webpage as depicted in the following screenshot:

Figure 7 – FAC/IMS Search for Single Audits | General Information | Calendar Tool



The use of the calendar tool is recommended to avoid any errors when inputting dates. Alternatively, dates may be typed into the From or To input boxes. FAC/IMS validates all input dates, which must comply with the following:

- Date must use MM/DD/YYYY format
- Date must exist (e.g., 6/31/2012, 21/1/2008, etc.)
- From Date must precede To Date

- Date must be entered into both From and To Date.
- **Auditee EIN** – This filter is optional; enter one or more EINs separating individual EINs with a return (e.g., Enter key). EINs must be nine digits in length and contain digits 0-9 only. FAC/IMS validates all EINs and provides error messages if one or more EINs fails validation. Please note – an extra blank line at the bottom of a list of EINs will cause FAC/IMS to provide an EIN error message.
- **EIN Relationship** – This filter is optional and is only available if one or more EINs are entered in the Auditee EIN search filter. An EIN can be either primary or secondary for each submission. When searching for submissions by EIN(s), FAC/IMS users may use this search filter to search for only primary EIN(s), only secondary EIN(s), or either primary or secondary EIN(s). No text can be entered into this search filter and, therefore, FAC/IMS will not generate any error messages associated with this filter.
- **Auditee Name** – This filter is optional; use this search filter if the auditee's name is known in full or in part as the FAC/IMS uses this filter to conduct a full wildcard search against this filter's value. For example, if "COMMUNITY" is entered into this search filter and a search submitted, records similar to the following auditee names are returned: COMMUNITY CENTER OF ABC, ABC COMMUNITY CENTER, IMPROVING ABC COMMUNITY, etc.
- **Auditee State** – This filter is optional and provides select all and unselect all functionality. Use this filter to select an individual state/U.S. territory or multiple states/U.S. territories in support of regional analyses. The states and U.S. territories are listed in alphabetical order.

Details on how to download a single SF-SAC form, a single audit, or multiple audit packages including audit reports and an inventory list of audit reports downloaded are provided in section [6.2 Working with Single Audit Output](#).

[Remainder of this page left intentionally blank]

6.1.2 Federal Awards Search Filters

If necessary, expand the FEDERAL AWARDS search filter section by clicking the triangle to the left of the section title. Figure 8 below provides a screenshot of the FEDERAL AWARDS section.

Figure 8 – FAC/IMS Search for Single Audits | FEDERAL AWARDS

Descriptions and operational instructions for each FEDERAL AWARDS search filter are provided below:

- Federal Agencies with Current or Prior Year Audit Findings on Direct Awards – This filter is optional and provides select all and unselect all functionality. Use this filter to select one or more federal agency that have had audit findings in the current or prior

FY on direct awards. The federal agencies are listed in alphabetical order. Please see [Appendix A FEDERAL AGENCY TWO-DIGIT PREFIX LIST](#) for the complete list of federal agencies as defined by OMB Circular A-133 and Uniform Guidance, sorted by CFDA number and sorted alphabetically.

- **CFDA Number** – This search filter is made up of three inputs – CFDA Prefix, CFDA Extension, and a Contains option for the Extension. All of these filter inputs are optional. To search for submissions for a selected CFDA, use the Prefix drop-down box to select a CFDA, and then click the Add button. Multiple CFDA's can be added.

Note – CFDA data must appear in the table shown inside the red oval in Figure 9 in order for FAC/IMS to include it as a search criterion.

Figure 9 – FAC/IMS Search for Single Audits | Federal Awards | CFDA Table

CFDA Number i

Prefix Extension Contains ?

07 ▾ - 0 i Add

Prefix	Extension	Contains?	
07	0		Delete

To search for submissions for a selected CFDA and extension, use the Prefix drop-down box to select a CFDA, enter the extension in the Extension text box, then click the Add button.

To search for submissions for a selected CFDA and a “family” of CFDA extensions, use the Prefix drop-down box to select a CFDA, enter the extension family’s first digit or first two digits in the Extension text box, check the Contains checkbox, then click the Add button. When the Contains checkbox is checked, the FAC/IMS conducts a wildcard search (i.e., an extension of “0” is treated as “0*” during the query) against that extension. For example, if a prefix of “07” and an extension of “0” are entered into the CFDA Number table and the Contains checkbox is checked, submissions with CFDA prefix and extension combinations of “07-000” through “07-099” would be returned in the query’s results.

- **Direct Award** – This search filter is optional. Set to Yes to find submissions for direct awards only. Set to No to find submissions for indirect awards only. Leave blank to search for both direct and indirect award submissions.
- **Major Program** – This search filter is optional. Set to Yes to find submissions for only major programs. Set to No to find submissions that are not designated as a major program. Leave blank to search for both major program and non-major-program submissions.

- Type of Audit for Major Programs – This search filter is optional. Use the drop-down box to select a type of audit for major programs. Only one type of audit may be selected from the following options:
 - Unqualified/Unmodified
 - Qualified
 - Adverse Opinion
 - Disclaimer of Opinion
- Federal Award Findings – This search filter is optional. Set to Yes to find submissions with federal award findings only. Set to No to find submissions without federal award findings only. Leave blank to find submissions regardless of their federal award findings status.
- Cognizant or Oversight Agency (FAC Calculated) – This search filter is optional. Set to Cognizant to find submissions associated with FAC calculated cognizant agencies. Set to Oversight to find submissions associated with FAC calculated oversight agencies. Leave blank to find all submissions regardless of their FAC calculated cognizant/oversight agency status.
- Name of Federal Cognizant/Oversight Agency – This filter is optional and is only activated if Cognizant or Oversight is selected in the Cognizant or Oversight Agency (FAC Calculated) filter. This filter provides select all and unselect all functionality. Use this filter to select one or more cognizant/oversight federal agency; the federal agencies are listed in alphabetical order. Please see [Appendix A FEDERAL AGENCY TWO-DIGIT PREFIX LIST](#) for the complete list of federal agencies as defined by OMB Circular A-133 and Uniform Guidance, sorted by CFDA number and sorted alphabetically.

Details on how to download a single SF-SAC form, a single audit, or multiple audit packages including audit reports and an inventory list of audit reports downloaded are provided in section [6.2 Working with Single Audit Output](#).

[Remainder of this page left intentionally blank]

6.1.3 Federal Awards Findings Details (2013 and Beyond) Search Filters

If necessary, expand the FEDERAL AWARDS FINDINGS DETAILS (2013 AND BEYOND) search filter section by clicking the triangle to the left of the section title. Figure 10 below provides a screenshot of the FEDERAL AWARDS FINDINGS DETAILS (2013 AND BEYOND) section.

Figure 10 – FAC/IMS Search for Single Audits | FEDERAL AWARDS FINDINGS DETAILS (2013 AND BEYOND)

The screenshot shows a web interface with three expandable sections: 'GENERAL INFORMATION', 'FEDERAL AWARDS', and 'FEDERAL AWARDS FINDINGS DETAILS (2013 AND BEYOND)'. The third section is expanded, revealing a table titled 'Federal Award Findings Details (2013 and beyond)'. Above the table are links for 'select all' and 'unselect all'. The table has five columns: 'Modified Opinion', 'Other Matters', 'Material Weakness', 'Significant Deficiency', and 'Other Findings'. Each row contains a checkbox and a 'Y' or 'N' value for each column.

	Modified Opinion	Other Matters	Material Weakness	Significant Deficiency	Other Findings
<input checked="" type="checkbox"/>	Y	N	N	N	N
<input type="checkbox"/>	Y	N	Y	N	N
<input type="checkbox"/>	Y	N	N	Y	N
<input type="checkbox"/>	N	Y	N	N	N
<input type="checkbox"/>	N	Y	Y	N	N
<input type="checkbox"/>	N	Y	N	Y	N
<input type="checkbox"/>	N	N	Y	N	N
<input type="checkbox"/>	N	N	N	Y	N
<input type="checkbox"/>	N	N	N	N	Y

This search filter section contains one filter – Federal Award Findings Details (2013 and beyond). Beginning with FY 2013 Single Audit submissions, federal award findings are categorized based upon the following findings Yes/No data elements:

- Modified Opinion
- Other Matters
- Material Weakness
- Significant Deficiency
- Other Findings

There are ten validation selections – the nine combinations displayed in Figure 10 and unchecking all, which is equivalent to searching for all submissions, regardless of finding status.

Details on how to download a single SF-SAC form, a single audit, or multiple audit packages including audit reports and an inventory list of audit reports downloaded are provided in the following section.

6.2 Working with Single Audit Output

After a successful audits search, in which 1-10,000 records are returned, a webpage, similar to the page depicted in the following two screenshots, will be displayed.

Figure 11 – FAC/IMS Search for Single Audits | Output | Top Portion

YOUR SEARCH FOUND **264** RECORD(S) [Download Summary Report](#)

SEARCH CRITERIA:

- FISCAL YEAR : 2016, 2015
- FAC RELEASE DATE :
- AUDITEE EIN :
- AUDITEE EIN RELATIONSHIP :
- AUDITEE NAME :
- AUDITEE STATE : **OK**
- FEDERAL AGENCIES WITH CURRENT OR PRIOR YEAR AUDIT FINDINGS ON DIRECT AWARDS :
- CFDA NUMBERS :
- DIRECT AWARD :
- MAJOR PROGRAM :
- TYPE OF AUDIT FOR MAJOR PROGRAMS :
- FEDERAL AWARD FINDINGS :
- COGNIZANT OR OVERSIGHT AGENCY (FAC CALCULATED) :
- NAME OF FEDERAL COGNIZANT/OVERSIGHT AGENCY :
- FEDERAL AWARD FINDINGS DETAILS (2015 AND BEYOND) :

Modify Search
Return to IMS Home

You have selected 7 items for download. If an electronic audit does not exist then no audit download link is available

Selected Audit Reports ▾
Download Audits

Auditee EIN	Auditee Name	City	State	Fiscal Year End Date	FAC Accepted Date	File Name	Form	Audit ⓘ	Download
							Form	Audit	<input checked="" type="checkbox"/>
							Form	Audit	<input checked="" type="checkbox"/>
							Form		<input type="checkbox"/>
							Form	Audit	<input checked="" type="checkbox"/>
							Form		<input type="checkbox"/>
							Form		<input type="checkbox"/>

Figure 12 – FAC/IMS Search for Single Audits | Output | Bottom Portion

							Form		<input type="checkbox"/>
							Form		<input type="checkbox"/>
							Form		<input type="checkbox"/>
							Form		<input type="checkbox"/>
							Form		<input type="checkbox"/>

You have selected 7 items for download. If an electronic audit does not exist then no audit download link is available

Modify Search
Return to IMS Home

The Search for Single Audits output webpage provides a summary of the search criteria used to create the output at the top of the webpage and displays all submissions returned, 25 reports at a time, in the output table. The output table is initially sorted by column Auditee EIN in descending order.

The capability to navigate amongst the pages of submissions is provided at the bottom of the output webpage. Please note – only the *latest* version of each submissions is displayed in the output table.

Descriptions and operational instructions for each control on the Search for Single Audits output page are provided below:

- **Download Summary Report** – Click this link to download a summary report of the search criteria selected. After clicking this link, there may be a slight delay as FAC/IMS creates the summary report in an Excel file. Eventually, an open/save file dialog window, similar to that shown Figure 13, will be displayed. To save the summary report to a directory or folder of your choosing, execute the following step-by-step instructions.

Step 1: Click the **downward-point triangle**, Figure 13, to the right of the Save button and select option **Save as** (not shown in Figure 13). After selecting option Save as, the standard file Save As window, as shown in Figure 14, will be displayed.

Figure 13 – FAC/IMS Search for Single Audits | Output | Save Summary Report



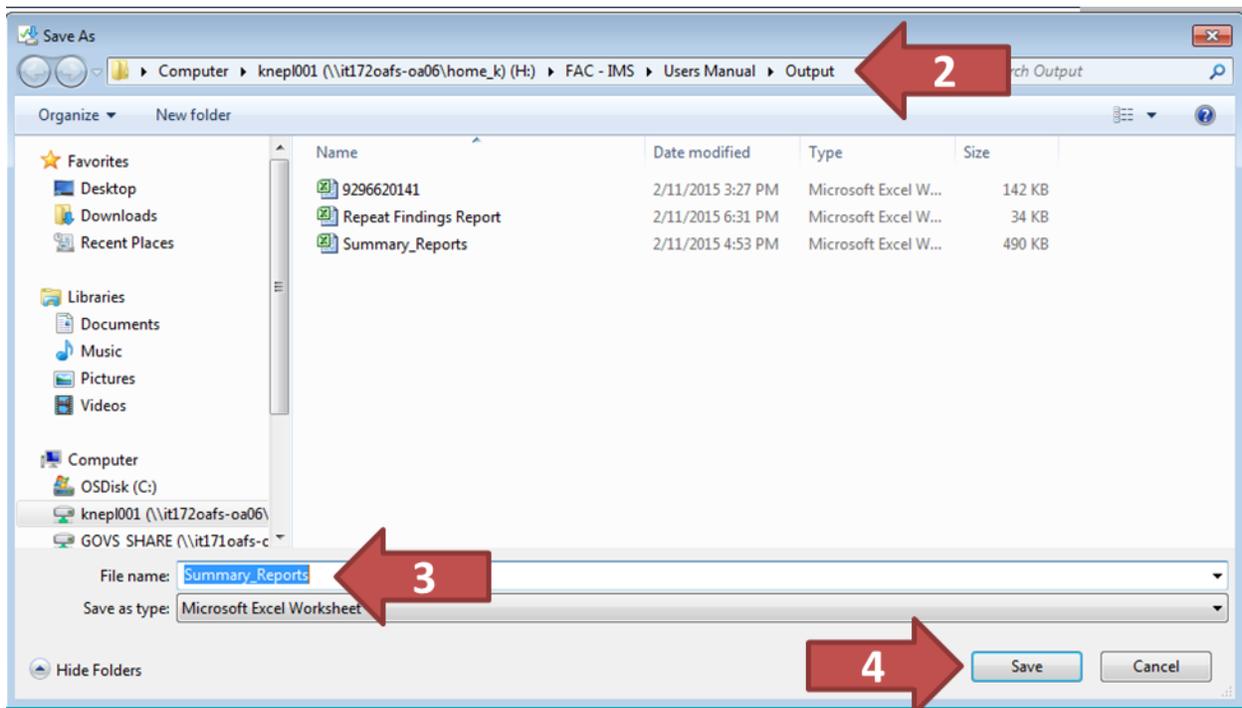
Step 2: Navigate to the folder of your choice.

Step 3: Update the filename if desired.

Step 4: Click the **Save** button. After clicking the Save button, a download complete dialog window, similar to that shown in Figure 15, will be displayed.

[Remainder of this page left intentionally blank]

Figure 14 – FAC/IMS Search for Single Audits | Output | Save As Window



Step 5: Select the option desired or close this window by clicking the X in far right-hand side of the window.

Figure 15 – FAC/IMS Search for Single Audits | Output | Download Complete



The summary report Excel file, shown in Figure 16, contains the following nine tabs. The last of these tabs provides data definitions for the data provided in the other tabs in the summary report. These data definitions are provided in [Appendix B SUMMARY REPORT DATA DEFINITIONS](#).

- Search Summary – repeats the search criteria shown in Figure 11
- GENERAL INFO
- CFDA INFO
- FINDINGS
- AGENCY INFO
- EIN INFO
- DUNS INFO
- MULTIPLE CPAS INFO
- KEY FOR FAC INFO – provides data definitions

Figure 16 – FAC/IMS Search for Single Audits | Output | Summary Report in Excel File

	A	B	C	D	E	F
1			Summary Report			
2			Report Generated 02/13/2015			
3						
4			<u>Search Summary</u>			
5		Search Criteria				
6		Fiscal Year	2010, 2009			
7		FAC Release Date				
8		Auditee EIN				
9		Auditee EIN Relationship				
10		Auditee Name				
11		Auditee State	AK			
12		Federal Agencies with Current or Prior Year Audit Findings on Direct Awards				
13		CFDA Numbers:				
14		CFDA Contains:				
15		Direct Award				
16		Major Program				
17		Type of Audit for Major Programs				
18		Federal Award Findings				
19		Cognizant or Oversight Agency (FAC Calculated)				
20		Name of Federal Cognizant/Oversight Agency				
21		Federal Award Findings Details (2013 and beyond)				
22						
23						
24		Total Results Returned:		757		
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						

- Modify Search** – Click this button to return to the General Information section of the Search for Single Audits search filter input webpage. Note – this button is also available at the bottom of the output webpage as displayed in Figure 12.
- Return to IMS Home** – Click this button to return to the FAC/IMS home page, displayed in Figure 2. Note – this button is also available at the bottom of the output webpage as displayed in Figure 12.
- Select Audit Reports** – Please note – you must make a selection within this drop-down box to download audit reports numbered ≥ 101 , as displayed in the output table. If you do not make a selection within this drop-down box and click the Download Audits button, the first 100 audit reports as displayed in the output table, and the FileNameCrossReferenceList Excel file, will be downloaded. Once you make a selection within this drop-down box, the statement “You have selected ### items for download. (Only the first 100 will be downloaded)” will no longer be displayed. Note – this drop-down box is also available at the bottom of the output webpage as displayed in Figure 12.
- Download Audits** – Please note – you must make a selection within the Select Audit Reports drop-down box to download audit reports numbered ≥ 101 , as displayed in the output table. If you do not make a selection within the Select Audit Reports drop-down

box and click the Download Audits button, the first 100 audit reports as displayed in the output table, and the FileNameCrossReferenceList Excel file, will be downloaded. Once you make a selection within the Select Audit Reports drop-down box, click the Download Audits button to download the audits defined by the Select Audit Reports drop-down box. Note – button is also available at the bottom of the output webpage as displayed in Figure 12.

After clicking the Download Audits button, a file Open/Save window (Figure 13), then a Save As window (Figure 14), and finally a Download Completed window (Figure 15) will be displayed in sequence to facilitate saving the zipped download audits file.

- **Output Table Column Headings** – Click any of the first six column heading in the output table to sort as described below:
 - **Auditee EIN** when the output table is first displayed, it sorted descending on this column; click this column heading to alternate between ascending and descending sorts.
 - **Auditee Name** the initial click this column heading will sort ascending; additional clicks will alternate between descending and ascending sorts.
 - **City** the initial click this column heading will sort ascending; additional clicks will alternate between descending and ascending sorts.
 - **State** the initial click this column heading will sort ascending; additional clicks will alternate between descending and ascending sorts.
 - **Fiscal Year End Date** the initial click this column heading will sort descending; additional clicks will alternate between ascending and descending sorts.
 - **FAC Accepted Date** the initial click this column heading will sort descending; additional clicks will alternate between ascending and descending sorts.
 - **File Name** the initial click this column heading will sort ascending; additional clicks will alternate between descending and ascending sorts.
- **Download Select All/Unselect All Icon** – Click this icon to toggle between selecting all audit reports and unselecting all audit reports.
- **Form Link** – To download SF-SAC data for a submission, click the Form link associated with the audit. After clicking a Form link, a file Open/Save window (Figure 13), then a Save As window (Figure 14), and finally a Download Completed window (Figure 15) will be displayed in sequence to facilitate saving the SF-SAC data in an Excel file. To download SF-SAC data for all submissions in the output table, use the [Download Summary Report](#) control.
- **Audit Link** – To download a single audit report, click the Audit link associated with the audit of interest. After clicking an Audit link, a file Open/Save window (Figure 13), then a Save As window (Figure 14), and finally a Download Completed window

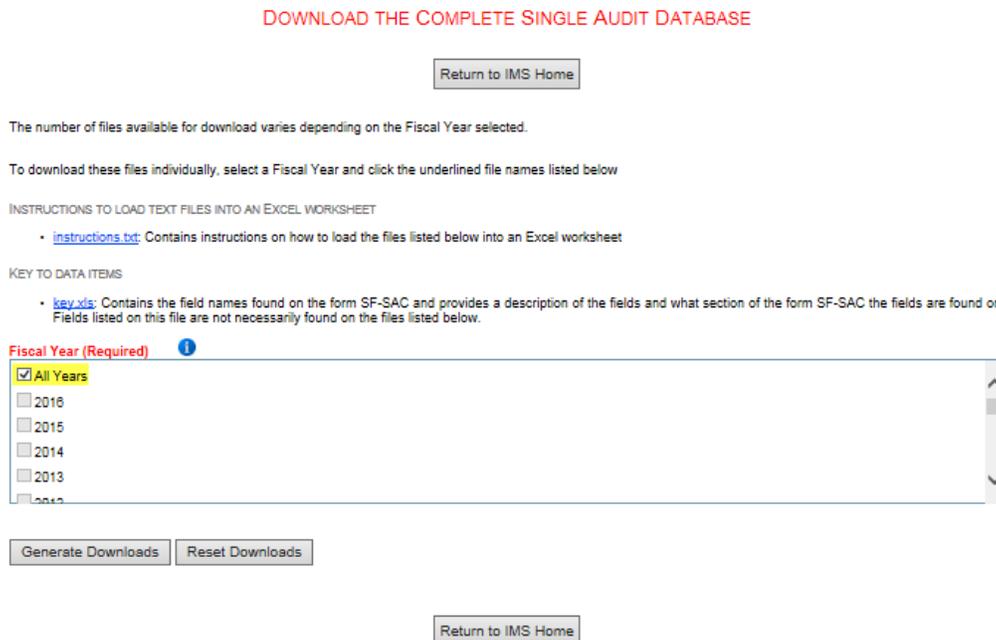
(Figure 15) will be displayed in sequence to facilitate saving the selected audit report. To download multiple audit reports, use the Select Audit Reports and Download Audits controls as described above.

- **Download Checkbox** – Uncheck the download checkboxes for audit reports you do not want to download. For example, if you would like to download audit reports 6- 100, as displayed in the audit reports output table, set control Select Audit Reports to **Audit Reports 1-100**, uncheck the download checkbox for the first five audit reports in the output table, and then click button **Download Audits**. The audit reports for records 6- 100, as displayed in the output table, along with the FileNameCrossReferenceList Excel file, will be downloaded as a result.
- **Page Navigation Tool** – To navigate between pages within the output table, scroll to the bottom of the output table and click a selected page number. Click an ellipsis icon (...) to show an additional ten adjacent pages.

6.3 Download the Database of Complete Single Audits

To download the single audit database for completed data collection forms (Form SF-SAC), click the **Download the Database of Complete Single Audits** link. After clicking this link, the following webpage will be displayed:

Figure 17 – FAC/IMS Download the Complete Single Audit Database



Descriptions and operational instructions for each control on the Download the Complete Single Audit Database search page are provided below:

- **instructions.txt** – this is a text file that contains instructions on how to import the downloaded database files into an Excel worksheet.

- key.xls – this is an Excel file that contains a description of the field names found on the Form SF-SAC. Note: the fields listed in this file are not necessarily found in the downloads from this search page.
- Fiscal Year (Required) – this search filter is required; to select an individual FY or multiple years, you must first uncheck the All Years check box. Likewise, to check the All Years check box, you must first uncheck all of the individual FY checkboxes.
- Generate Downloads – click this button to submit your Fiscal Year selection; the generated reports (.txt files) will be displayed on the page below this button.

Figure 18 – FAC/IMS Specialized Reports Landing Page

Fiscal Year (Required) ⓘ

All Years

2016

2015

2014

2013

2012

SUBMISSIONS WITH FISCAL YEARS 1997-2015

- [General](#) : Contains the general information of each audit report
- [Agency](#) : Contains reporting agencies information of each audit report
- [CFDA](#) : Contains CFDA information of each audit report
- [EIN](#) : Contains EIN information of each audit report
- [DUNS](#) : Contains DUNS information of each audit report
- [CPAS](#) : Contains CPAS information of each audit report
- [Findings](#) : Contains finding information of each audit report

DOWNLOAD 1 FILE CONTAINING ALL THE FILES ABOVE

- [All](#) : Contains all 7 files the comprise the complete single audit dataset for submissions with fiscal years 1997-2015

INCOMPLETE DOWNLOADS

- [Incomplete](#) : Incomplete single audit dataset for submissions with fiscal years 1997-2015

- General: this file contains the general information of each submission
- Agency: this file contains reporting agencies information of each submission
- CFDA: this file contains CFDA information of each submission
- EIN: this file contains EIN information of each submission
- DUNS: this file contains DUNS information of each submission
- CPAS: this file contains CPAS information of each submission
- Findings: this file contains finding information of each submission
- All: this file contains all 7 files above to comprise the complete single audit dataset for submissions with the selected fiscal years
- Incomplete: this file contains the incomplete single audit dataset for submissions with the selected fiscal years
- Reset Downloads – click this button to reset the Fiscal Year field to the default and clear any previous downloads generated on the page.

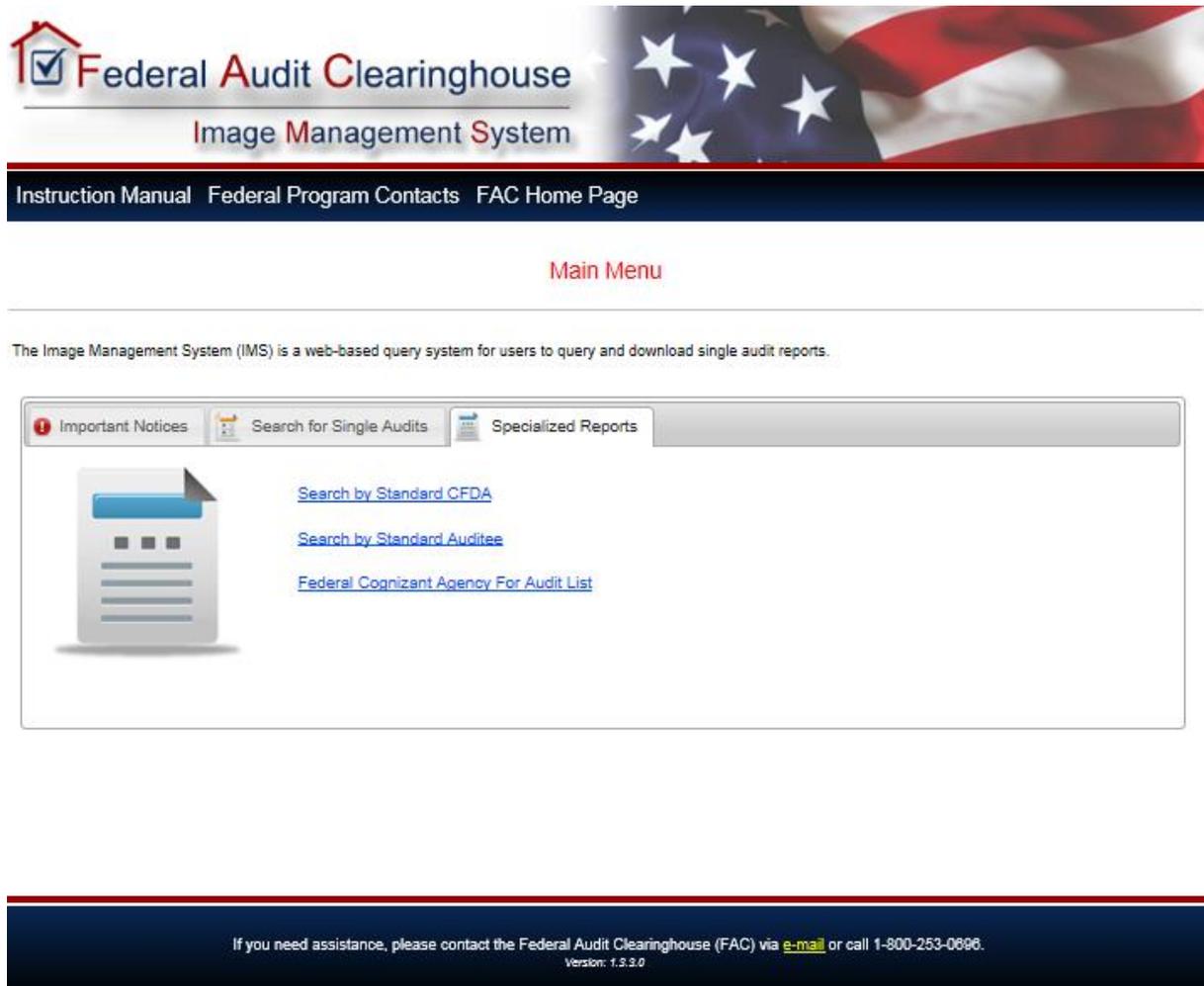
7 SPECIALIZED REPORTS

The Specialized Reports tab provides users a gateway webpage to run the following specialized reports:

- Search Audits by Standard CFDA – see [section 7.1](#) for details
- Search Audits by Standard Auditee – see [section 7.2](#) for details

To navigate to this tab, click the **Specialized Reports** tab in the FAC/IMS Main Menu. After clicking the Specialized Reports tab, the following webpage will be displayed:

Figure 19 – FAC/IMS Specialized Reports Landing Page



To navigate to any of the specialized reports' search filter input page, click the link to specialized report (Figure 19).

7.1 Search Audits by Standard CFDA

Click the Search by Standard CFDA link in the Specialized Reports landing page to navigate to the Search Audits by Standard CFDA page. Figure 20 provides a screenshot of this webpage.

Figure 20 – FAC/IMS Specialized Reports | Search Audits by Standard CFDA

Search Audits by Standard CFDA

<p>Fiscal Year (Required) ⓘ</p> <p><input checked="" type="checkbox"/> All Years</p> <p><input type="checkbox"/> 2018</p> <p><input type="checkbox"/> 2015</p> <p><input type="checkbox"/> 2014</p>	<p>FAC Release Date (MM/DD/YYYY)</p> <p>From <input type="text"/></p> <p>To <input type="text"/></p>						
<p>CFDA Number ⓘ</p> <p>Prefix <input type="text"/> Extension <input type="text"/> Contains? <input type="checkbox"/> ⓘ <input type="button" value="Add"/></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="background-color: #333; color: white;">Prefix</th> <th style="background-color: #333; color: white;">Extension</th> <th style="background-color: #333; color: white;">Contains?</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>	Prefix	Extension	Contains?				<p>Type of Entity (FAC Determined) ⓘ</p> <p>select all unselect all</p> <p><input type="checkbox"/> State-Wide</p> <p><input type="checkbox"/> State-Dependent Airport Authority</p> <p><input type="checkbox"/> State-Dependent Hospital</p> <p><input type="checkbox"/> State-Dependent Housing Authority</p> <p><input type="checkbox"/> State-Dependent Institution of Higher Education</p>
Prefix	Extension	Contains?					
<p>Direct Award</p> <p><input type="text"/></p>	<p>Name of Federal Agency ⓘ</p> <p>select all unselect all</p> <p><input type="checkbox"/> 01 - African Development Foundation</p> <p><input type="checkbox"/> 23 - Appalachian Regional Commission</p> <p><input type="checkbox"/> 88 - Architectural & Transportation Barriers Compliance Board</p> <p><input type="checkbox"/> 13 - Central Intelligence Agency</p> <p><input type="checkbox"/> 29 - Commission on Civil Rights</p>						

Descriptions and operational instructions for each Search Audits by Standard CFDA search filter are provided below:

- **Fiscal Year (Required)** – Details concerning this filter are provided in [Section 6.1.1 General Information Search Filters](#).
- **FAC Release Date (MM/DD/YYYY)** – Details concerning this filter are provided in [Section 6.1.1 General Information Search Filters](#).
- **CFDA Number** – Details concerning this filter are provided in [Section 6.1.2 Federal Awards Search Filters](#).
- **Type of Entity (FAC Determined)** – This filter is optional and provides select all and unselect all functionality; use this filter to select one or more entity type. Please see [Appendix C TYPE OF ENTITY SEARCH INSTRUCTIONS](#) for details on the different Types of Entity and how the FAC assigns the types.

- **Direct Award** – Details concerning this filter are provided in [Section 6.1.2 Federal Awards Search Filters](#).
- **Name of Federal Agency** – This filter is optional and provides select all and unselect all functionality. Use this filter to select one or more federal agency. The federal agencies are listed in alphabetical order. Please see [Appendix A FEDERAL AGENCY TWO-DIGIT PREFIX LIST](#) for the complete list of federal agencies as defined by OMB Circular A-133 and Uniform Guidance, sorted by CFDA number and sorted alphabetically.

Descriptions and operational instructions for the other controls on the Search Audits by Standard CFDA webpage are provided below:

- **Search** – click this button to submit your search query to FAC/IMS; a message “your search is in progress” may appear on the webpage while the search is being processed (Figure 5)

If the search returns more than 10,000 records, you must refine your search to reduce the number of records returned to 10,000 or less. For details, please see [section 2.4 Maximum FAC/IMS Query Records Returned](#).

Details on how to download FAC/IMS specialized reports are provided in [section 7.3 Downloading Specialized Reports](#).

- **Clear Search Filters** – click this button clear all Search Audits by Standard CFDA search filters except for Fiscal Year (Required), which will be set to its default setting of All Years.
- **Return to IMS Home** – clicking this button will result in the FAC/IMS home page being displayed (see Figure 2).

Details on how to download FAC/IMS specialized reports are provided in [section 7.3 Downloading Specialized Reports](#).

[Remainder of this page left intentionally blank]

7.2 Search Audits by Standard Auditee

Click the Search by Standard Auditee link in the Specialized Reports landing page to navigate to the Search Audits by Standard Auditee page. Figure 21 provides a screenshot of this webpage.

Figure 21 – FAC/IMS Specialized Reports | Search Audits by Standard Auditee

Search Audits by Standard Auditee

Search Clear Search Filters Return to IMS Home

Fiscal Year (Required)

All Years

2016

2015

2014

FAC Release Date (MM/DD/YYYY)

From

To

CFDA Number

Prefix Extension Contains?

Prefix	Extension	Contains?

Name of Federal Agency

[select all](#) | [unselect all](#)

01 - African Development Foundation

23 - Appalachian Regional Commission

88 - Architectural & Transportation Barriers Compliance Board

13 - Central Intelligence Agency

29 - Commission on Civil Rights

Auditee EIN

Federal Award Findings

Direct Award

Statewide

Search Clear Search Filters Return to IMS Home

Descriptions and operational instructions for each Search Audits by Standard Auditee search filter are provided below:

- **Fiscal Year (Required)** – Details concerning this filter are provided in [Section 6.1.1 General Information Search Filters](#).
- **FAC Release Date (MM/DD/YYYY)** – Details concerning this filter are provided in [Section 6.1.1 General Information Search Filters](#).
- **CFDA Number** – Details concerning this filter are provided in [Section 6.1.2 Federal Awards Search Filters](#).
- **Name of Federal Agency** – Details concerning this filter are provided in [Section 7.1 Search Audits by Standard CFDA](#).
- **Auditee EIN** – Details concerning this filter are provided in [Section 6.1.1 General Information Search Filters](#).
- **Federal Award Findings** – Details concerning this filter are provided in [Section 6.1.2 Federal Awards Search Filters](#).

- **Direct Award** – Details concerning this filter are provided in [Section 6.1.2 Federal Awards Search Filters](#).
- **Statewide** – This search filter is optional. Set to Yes to find submissions associated only with state-wide programs. Set to No to find only submissions that are not associated with state-wide programs. Leave blank to search for submissions regardless of their state-wide status.

Descriptions and operational instructions for the other controls on the Search Audits by Standard Auditee webpage are provided in [Section 7.1 Search Audits by Standard CFDA](#).

Details on how to download FAC/IMS specialized reports are provided in the following section.

7.3 Downloading Specialized Reports

After clicking a Search button on a specialized report webpage, a webpage similar to Figure 22 will be displayed.

Figure 22 – FAC/IMS Specialized Reports | Download Output Page



From the specialized reports download output page, users have three options:

- **Download Data File** – click this button to download an Excel data file with detailed data regarding the submissions returned by your specialized report search. After clicking the Download Data File button, a file Open/Save window (Figure 13), then a

Save As window (Figure 14), and finally a Download Completed window (Figure 15) will be displayed in sequence to facilitate saving the Excel file.

The following table provides the worksheet names (in italics) found within in each specialized report Excel file and which appendix (with hyperlink) in this user manual contains data definitions for a given specialized report.

Table 1 – FAC/IMS | Specialized Reports Worksheet Names and Data Definition Locations

Object	Specialized Reports	
	Standard CFDA	Standard Auditee
Report Details	<i>Report Details</i>	<i>Detail</i>
Report Summary	<i>N/A</i>	<i>N/A</i>
Search Summary	<i>Search Summary</i>	<i>Search Summary</i>
Data Definitions	Appendix D	Appendix E

The Search Summary worksheet in each special report Excel file details the search criteria used to conduct the search, similar to the search criteria displayed in Figure 22 above.

- **Modify Search** – Click this button to return to the Specialized Reports filter input page you were previously using.
- **Return to IMS Home** – Click this button to return to the FAC/IMS home page, displayed in Figure 2.

[Remainder of this page left intentionally blank]

Appendix A FEDERAL AGENCY TWO-DIGIT PREFIX LIST

The following table lists the federal agency two-digit prefixes as defined by OMB Circular A-133 and Uniform Guidance in numerical order. Those agencies not assigned by CFDA are indicated by "N" in the right-most column and are highlighted in light yellow. These prefixes are used for OMB Circular A-133 and Uniform Guidance reporting purposes only.

Table 2 – Federal Agency Two-Digit Prefixes (Numerical Order)

Two-Digit Prefix	Federal Agency	Assigned by CFDA?
01	African Development Foundation	N
03	Institute of Museum and Library Services	N
04	Inter-American Foundation	N
05	National Endowment for the Arts	N
06	National Endowment for the Humanities	N
07	Office of National Drug Control Policy	N
08	Peace Corps	N
09	Legal Services Corporation	N
10	Department of Agriculture	Y
11	Department of Commerce	Y
12	Department of Defense	Y
13	Central Intelligence Agency	Y
14	Department of Housing and Urban Development	Y
15	Department of the Interior	Y
16	Department of Justice	Y
17	Department of Labor	Y
18	Federal Reserve System	Y
19	Department of State	Y
20	Department of Transportation	Y
21	Department of the Treasury	Y
23	Appalachian Regional Commission	Y
27	Office of Personnel Management	Y
29	Commission on Civil Rights	Y
30	Equal Employment Opportunity Commission	Y
32	Federal Communications Commission	Y
33	Federal Maritime Commission	Y
34	Federal Mediation and Conciliation Service	Y

Two-Digit Prefix	Federal Agency	Assigned by CFDA?
36	Federal Trade Commission	Y
39	General Services Administration	Y
40	Government Printing Office	Y
42	Library of Congress	Y
43	National Aeronautics & Space Administration	Y
44	National Credit Union Administration	Y
46	National Labor Relations Board	Y
47	National Science Foundation	Y
57	Railroad Retirement Board	Y
58	Securities and Exchange Commission	Y
59	Small Business Administration	Y
60	Smithsonian Institution	Y
61	International Trade Commission	N
62	Tennessee Valley Authority	Y
64	Department of Veterans Affairs	Y
66	Environmental Protection Agency	Y
68	National Gallery of Art	Y
70	Overseas Private Investment Corporation	Y
77	Nuclear Regulatory Commission	Y
78	Commodity Futures Trading Commission	Y
81	Department of Energy	Y
84	Department of Education	Y
85	Scholarship Foundations	Y
86	Pension Benefit Guaranty Corporation	Y
87	Consumer Product Safety Commission	Y
88	Architectural & Transportation Barriers Compliance Board	Y
89	National Archives & Records Administration	Y
90	Delta Regional Authority	Y
90	Denali Commission	Y
90	Election Assistance Commission	Y
90	Japan – U.S. Friendship Commission	Y
91	United States Institute of Peace	Y

Two-Digit Prefix	Federal Agency	Assigned by CFDA?
92	National Council on Disability	Y
93	Department of Health and Human Services	Y
94	Corporation for National and Community Service	Y
96	Social Security Administration	Y
97	Department of Homeland Security	Y
98	U.S. Agency for International Development	Y
99	Miscellaneous	N

The following table lists the federal agency two-digit prefixes as defined by OMB Circular A-133 and Uniform Guidance in alphabetical order. Again, those agencies not assigned by CFDA are indicated by “N” in the right-most column and are highlighted in light yellow. These prefixes are used for OMB Circular A-133 and Uniform Guidance reporting purposes only.

Table 3 – Federal Agency Two-Digit Prefixes (Alphabetical Order)

Two-Digit Prefix	Federal Agency	Assigned by CFDA?
01	African Development Foundation	N
23	Appalachian Regional Commission	Y
88	Architectural & Transportation Barriers Compliance Board	Y
13	Central Intelligence Agency	Y
29	Commission on Civil Rights	Y
78	Commodity Futures Trading Commission	Y
87	Consumer Product Safety Commission	Y
94	Corporation for National and Community Service	Y
90	Delta Regional Authority	Y
90	Denali Commission	Y
10	Department of Agriculture	Y
11	Department of Commerce	Y
12	Department of Defense	Y
84	Department of Education	Y
81	Department of Energy	Y
93	Department of Health and Human Services	Y
97	Department of Homeland Security	Y
14	Department of Housing and Urban Development	Y
16	Department of Justice	Y

Two-Digit Prefix	Federal Agency	Assigned by CFDA?
17	Department of Labor	Y
19	Department of State	Y
15	Department of the Interior	Y
21	Department of the Treasury	Y
20	Department of Transportation	Y
64	Department of Veterans Affairs	Y
90	Election Assistance Commission	Y
66	Environmental Protection Agency	Y
30	Equal Employment Opportunity Commission	Y
32	Federal Communications Commission	Y
33	Federal Maritime Commission	Y
34	Federal Mediation and Conciliation Service	Y
18	Federal Reserve System	Y
36	Federal Trade Commission	Y
39	General Services Administration	Y
40	Government Printing Office	Y
03	Institute of Museum and Library Services	N
04	Inter-American Foundation	N
61	International Trade Commission	N
90	Japan – U.S. Friendship Commission	Y
09	Legal Services Corporation	N
42	Library of Congress	Y
99	Miscellaneous	N
43	National Aeronautics & Space Administration	Y
89	National Archives & Records Administration	Y
92	National Council on Disability	Y
44	National Credit Union Administration	Y
05	National Endowment for the Arts	N
06	National Endowment for the Humanities	N
68	National Gallery of Art	Y
46	National Labor Relations Board	Y
47	National Science Foundation	Y
77	Nuclear Regulatory Commission	Y

Two-Digit Prefix	Federal Agency	Assigned by CFDA?
07	Office of National Drug Control Policy	N
27	Office of Personnel Management	Y
70	Overseas Private Investment Corporation	Y
08	Peace Corps	N
86	Pension Benefit Guaranty Corporation	Y
57	Railroad Retirement Board	Y
85	Scholarship Foundations	Y
58	Securities and Exchange Commission	Y
59	Small Business Administration	Y
60	Smithsonian Institution	Y
96	Social Security Administration	Y
62	Tennessee Valley Authority	Y
98	U.S. Agency for International Development	Y
91	United States Institute of Peace	Y

[Remainder of this page left intentionally blank]

Appendix B SUMMARY REPORT DATA DEFINITIONS

Table 4 – Summary Report Data Definitions

Tab	Field	Description
GENERAL INFO	AUDITYEAR	Audit Year and DBKEY (database key) combined make up the primary key.
GENERAL INFO	DBKEY	Audit Year and DBKEY (database key) combined make up the primary key.
GENERAL INFO	TYPEOFENTITY	FAC Determined Data
GENERAL INFO	FYENDDATE	Fiscal Year Ending Date
GENERAL INFO	AUDITTYPE	Type of Audit
GENERAL INFO	PERIODCOVERED	Audit Period Covered by Audit
GENERAL INFO	NUMBERMONTHS	Number of Months Covered by the 'Other' Audit Period
GENERAL INFO	EIN	Primary Employer Identification Number of Auditee
GENERAL INFO	MULTIPLEEINS	Identifies if the Submission Contains Multiple EINs
GENERAL INFO	EINSUBCODE	Sub-code assigned to the EIN
GENERAL INFO	DUNS	Primary Data Universal Numbering System Number (optional)
GENERAL INFO	MULTIPLEDUNS	Identifies if the Submission Contains Multiple DUNS
GENERAL INFO	AUDITEENAME	Name of the Auditee
GENERAL INFO	STREET1	Auditee Street Address
GENERAL INFO	STREET2	Auditee Street Address
GENERAL INFO	CITY	Auditee City
GENERAL INFO	STATE	Auditee State
GENERAL INFO	ZIPCODE	Auditee ZIP Code
GENERAL INFO	AUDITEECONTACT	Name of Auditee Contact
GENERAL INFO	AUDITEETITLE	Title of Auditee Contact
GENERAL INFO	AUDITEEPHONE	Auditee Phone Number
GENERAL INFO	AUDITEEFAX	Auditee Fax Number (optional)
GENERAL INFO	AUDITEEMAIL	Auditee Email address (optional)
GENERAL INFO	AUDITEEDATESIGNED	Date of auditee signature
GENERAL INFO	AUDITEENAMETITLE	Title of Auditee Certifying Official
GENERAL INFO	AUDITEECERTIFYNAME	Name of Auditee Certifying Official

Tab	Field	Description
GENERAL INFO	AUDITEECERTIFYTITLE	Title of Auditee Certifying Official
GENERAL INFO	CPAFIRMNAME	CPA Firm Name
GENERAL INFO	AUDITOR_EIN	CPA Firm EIN (only available for audit years 2013 and beyond)
GENERAL INFO	CPASTREET1	CPA Street Address
GENERAL INFO	CPASTREET2	CPA Street Address
GENERAL INFO	CPACITY	CPA City
GENERAL INFO	CPASTATE	CPA State
GENERAL INFO	CPAZIPCODE	CPA ZIP Code
GENERAL INFO	CPACONTACT	Name of CPA Contact
GENERAL INFO	CPATITLE	Title of CPA Contact
GENERAL INFO	CPAPHONE	CPA phone number
GENERAL INFO	CPAFAX	CPA fax number (optional)
GENERAL INFO	CPAEMAIL	CPA email address (optional)
GENERAL INFO	CPADATESIGNED	Date of CPA signature
GENERAL INFO	MULTIPLE_CPAS	Identifies if the Submission Contains Multiple CPAs
GENERAL INFO	COG_OVER	“C” indicates program with cognizant agency “O” indicates program with oversight agency Empty cell indicates program with neither cognizant nor oversight agency
GENERAL INFO	COGAGENCY	Two digit Federal agency prefix of the cognizant agency
GENERAL INFO	OVERSIGHTAGENCY	Two digit Federal agency prefix of the oversight agency
GENERAL INFO	TYPEREPORT_FS	Type of Report Issued on the Financial Statements
GENERAL INFO	GOINGCONCERN	Whether or not the audit contained a going concern paragraph on financial statements
GENERAL INFO	REPORTABLECONDITIO N/SIGNIFICANTDEFICIE NCY	Whether or not the audit disclosed a reportable condition/significant deficiency on financial statements

Tab	Field	Description
GENERAL INFO	MATERIALWEAKNESS	Whether or not the audit disclosed any reportable condition/significant deficiency as a material weakness on financial statements
GENERAL INFO	MATERIALNONCOMPLIANCE	Whether or not the audit disclosed a material noncompliance on financial statements
GENERAL INFO	TYPEREPORT_MP	Type of Report Issued on the Major Program Compliance
GENERAL INFO	DUP_REPORTS	Whether or not the financial statements include departments that have separate A-133 audits not included in this audit
GENERAL INFO	DOLLARTHRESHOLD	Dollar Threshold to distinguish between Type A and Type B programs.
GENERAL INFO	LOWRISK	Indicate whether or not the auditee qualified as a low-risk auditee
GENERAL INFO	REPORTABLECONDITION/SIGNIFICANTDEFICIENCY_MP	Whether or not the audit disclosed a reportable condition/significant deficiency for any major program in the Schedule of Findings and Questioned Costs
GENERAL INFO	MATERIALWEAKNESS_MP	Indicate whether any reportable condition/significant deficiency was disclosed as a material weakness for a major program in the Schedule of Findings and Questioned Costs
GENERAL INFO	QCOSTS	Indicate whether or not the audit disclosed any known questioned costs
GENERAL INFO	CYFINDINGS	Indicate whether or not current year findings affecting direct funds were reported
GENERAL INFO	PYSCHEDULE	Indicate whether or not the report includes a Summary Schedule of Prior Year Audit Findings
GENERAL INFO	TOTFEDEXPEND	Total Federal Expenditures
GENERAL INFO	INITIAL DATE RECEIVED	The first date an audit component or Form SF-SAC was received by the Federal Audit Clearinghouse (FAC).
GENERAL INFO	FORM DATE RECEIVED	The most Recent Date the Form SF-SAC was received by the FAC. This field was not populated before 2001.

Tab	Field	Description
GENERAL INFO	COMPONENT DATE RECEIVED	The most recent date an audit component was received by the FAC. This field was not populated before 2004. Receipts of Financial statements only are not processed until the rest of the audit or a Form SF-SAC is also received.
GENERAL INFO	COMPLETED_ON	Date the Audit was Posted to the Internet as Complete
GENERAL INFO	PREVIOUSLY_COMPLETED_ON	Date the Audit was Previously Posted to the Internet as Complete
GENERAL INFO	REPORTREQUIRED	Distribution to Federal Agency required?
GENERAL INFO	FAC ACCEPTED DATE	The most recent date an audit report was submitted to the FAC that passed FAC screening and was accepted as a valid OMB Circular A-133 or Uniform Guidance report submission.
CFDA INFO	AUDITYEAR	Audit Year and DBKEY (database key) combined make up the primary key.
CFDA INFO	DBKEY	Audit Year and DBKEY (database key) combined make up the primary key.
CFDA INFO	CFDA	Federal Agency Prefix and Extension
CFDA INFO	RD	Indicate whether or not the program is a Research and Development program
CFDA INFO	LOANS	Indicate whether or not the program is a Loan or Loan Guarantee (only available for audit years 2013 and beyond)
CFDA INFO	ARRA	American Recovery and Reinvestment Act Funded Program
CFDA INFO	FEDERALPROGRAMNAME	Name of Federal Program
CFDA INFO	AMOUNT	Amount Expended for the Federal Program
CFDA INFO	DIRECT	Indicate whether or not the award was received directly from a Federal awarding agency
CFDA INFO	MAJORPROGRAM	Indicate whether or not the Federal program is a major program
CFDA INFO	TYPEREPORT_MP	Type of Report Issued on the Major Program Compliance

Tab	Field	Description
CFDA INFO	TYPEREQUIREMENT	Type Requirement Failure (data for audit years 2013 and beyond in Findings)
CFDA INFO	FINDINGREFNUMS	Findings Reference Numbers (data for audit years 2013 and beyond in Findings)
CFDA INFO	FINDINGSCOUNT	Number of findings for the federal program (only available for audit years 2013 and beyond)
CFDA INFO	ELECAUDITSID	FAC system generated sequence number used to link to Findings data between CFDA Info and Findings
FINDINGS	DBKEY	Audit Year and DBKEY (database key) combined make up the primary key.
FINDINGS	AUDITYEAR	Audit Year and DBKEY (database key) combined make up the primary key.
FINDINGS	ELECAUDITSID	FAC system generated sequence number used to link to Findings data between CFDA Info and Findings
FINDINGS	ELECAUDITFINDINGSID	FAC system generated sequence number for finding
FINDINGS	FINDINGREFNUMS	Findings Reference Numbers
FINDINGS	TYPEREQUIREMENT	Type Requirement Failure
FINDINGS	MODIFIEDOPINION	Modified Opinion finding
FINDINGS	OTHER MATTERS	Other matters
FINDINGS	MATERIALWEAKNESS	Material Weakness finding
FINDINGS	SIGNIFICANTDEFICIENCY	Significant Deficiency finding
FINDINGS	OTHERFINDINGS	Other findings
FINDINGS	QCOSTS	Questioned Costs
AGENCY INFO	AUDITYEAR	Audit Year and DBKEY (database key) combined make up the primary key.
AGENCY INFO	DBKEY	Audit Year and DBKEY (database key) combined make up the primary key.
AGENCY INFO	AGENCYCFDA	2-digit prefix of Federal Agency requiring copy of audit report

Tab	Field	Description
EIN INFO	AUDITYEAR	Audit Year and DBKEY (database key) combined make up the primary key.
EIN INFO	DBKEY	Audit Year and DBKEY (database key) combined make up the primary key.
EIN INFO	EIN	Employer Identification Numbers
EIN INFO	EINSEQNUM	FAC generated sequence number (not available for audit years 2013 and beyond)
DUNS INFO	AUDITYEAR	Audit Year and DBKEY (database key) combined make up the primary key.
DUNS INFO	DBKEY	Audit Year and DBKEY (database key) combined make up the primary key.
DUNS INFO	DUNS	Multiple Data Universal Numbering System Numbers
DUNS INFO	DUNSEQNUM	FAC generated sequence number (not available for audit years 2013 and beyond)
MULTIPLE CPAS INFO	AUDITYEAR	Audit Year and DBKEY (database key) combined make up the primary key.
MULTIPLE CPAS INFO	DBKEY	Audit Year and DBKEY (database key) combined make up the primary key.
MULTIPLE CPAS INFO	SEQNUM	FAC generated sequence number (not available for audit years 2013 and beyond)
MULTIPLE CPAS INFO	CPAFIRMNAME	CPA Firm Name
MULTIPLE CPAS INFO	CPAEIN	CPA Firm EIN (only available for audit years 2013 and beyond)
MULTIPLE CPAS INFO	CPASTREET1	CPA Street Address
MULTIPLE CPAS INFO	CPACITY	CPA City
MULTIPLE CPAS INFO	CPASTATE	CPA State
MULTIPLE CPAS INFO	CPAZIPCODE	CPA ZIP Code
MULTIPLE CPAS INFO	CPACONTACT	Name of CPA Contact

Tab	Field	Description
MULTIPLE CPAS INFO	CPATITLE	Title of CPA Contact
MULTIPLE CPAS INFO	CPAPHONE	CPA phone number
MULTIPLE CPAS INFO	CPAFAX	CPA fax number (optional)
MULTIPLE CPAS INFO	CPAEMAIL	CPA email address (optional)

[Remainder of this page left intentionally blank]

Appendix C TYPE OF ENTITY SEARCH INSTRUCTIONS

C.1 PURPOSE

Beginning with 2001 Single Audit submissions, the Federal Audit Clearinghouse (FAC) began classifying each entity's organizational type and mission for the purpose of internal analysis. The criteria used by the FAC for classification has no direct relation to any other classification system. The intent of this appendix is to provide outside researchers an additional means of analysis. This document defines the FAC Type of Entity classifications and explains how to use the classifications to search the FAC database.

C.2 DISCLAIMER

The FAC makes no claims as to the accuracy or completeness of the Type of Entity classifications contained in its database. The FAC Type of Entity classifications are only intended to be reasonable estimations of an entity's organizational type and its mission. The FAC may periodically change the Type of Entity classifications in its database and the classification criteria to suit its own purposes without prior notification.

The FAC assigns each entity a "Type of Entity" code based solely on its interpretation of information contained in an entity's SF-SAC, reporting package, and in some cases by contacting the entity. However, misclassifications may occur because the information provided by the entity is inaccurate, unclear, or if the information is misinterpreted by the FAC. The FAC may classify an entity as "Unknown" if there is not enough information to make a reasonably accurate classification.

C.3 TYPE OF ENTITY SEARCH OVERVIEW

The FAC Image Management System (IMS) allows users to query its database using the FAC-determined "Type of Entity" codes as search criteria from a multiple choice selection menu. The IMS user may use "Type of Entity" code for queries in the "Search by Standard CFDA." The search options for the "Type of Entity" are combinations of the organizational type and mission for the entity to become one search criteria. The search results in a downloadable list of all Federal programs from all auditees containing user-selected search criteria.

Table 5 – Type of Entity List

1. State-Wide	42. Independent Special District Other Agency
2. State-Dependent Airport Authority	43. Independent Education Agency-Institute of Higher Education
3. State-Dependent Hospital	44. Independent Local Education Agency (LEA)
4. State-Dependent Housing Authority	45. Indian Tribe-Wide/Alaskan Native Village-Wide
5. State-Dependent Institution of Higher Education	46. Indian Tribe/Alaskan Native Village-Dependent Authority
6. State-Dependent Local Education Agency	47. Indian Tribe/Alaskan Native Village-Dependent Authority
7. State-Dependent Transit Authority	48. Indian Tribe/Alaskan Native Village-Dependent Authority
8. State-Dependent Utility	49. Indian Tribe/Alaskan Native Village-Dependent of Higher Education
9. State-Dependent Other Agency	50. Indian Tribe/Alaskan Native Village-Dependent Local Education Agency (LEA)
10. County-General Purpose Government	51. Indian Tribe/Alaskan Native Village-Dependent Authority
11. County-Dependent Airport Authority	52. Indian Tribe/Alaskan Native Village-Dependent Utility
12. County-Dependent Hospital	53. Indian Tribe/Alaskan Native Village-Dependent Other Agency
13. County-Dependent Housing Authority	54. Territory-Wide
14. County-Dependent Institution of Higher Education	55. Territory-Dependent Airport Authority
15. County-Dependent Local Education Agency (LEA)	56. Territory-Dependent Hospital
16. County-Dependent Transit Authority	57. Territory-Dependent Housing Authority
17. County-Dependent Utility	58. Territory-Dependent Institution of Higher Education
18. County-Dependent Other Agency	59. Territory-Dependent Local Education Agency (LEA)
19. Municipality-General Purpose Government	60. Territory-Dependent Transit Authority
20. Municipality-Dependent Airport Authority	61. Territory-Dependent Utility
21. Municipality-Dependent Hospital	62. Territory-Dependent Other Agency
22. Municipality-Dependent Housing Authority	63. Territory Local-Dependent General Purpose
23. Municipality-Dependent Institution of Higher Education	64. Territory Local-Dependent Airport Authority
24. Municipality-Dependent Local Education Agency (LEA)	65. Territory Local-Dependent Hospital
25. Municipality-Dependent Transit Authority	66. Territory Local-Dependent Housing Authority
26. Municipality-Dependent Utility	67. Territory Local-Dependent Institution of Higher Education
27. Municipality-Dependent Other Agency	68. Territory Local-Dependent Local Education Agency
28. Township-General Purpose Government	69. Territory Local-Dependent Transit Authority
29. Township-Dependent Airport Authority	70. Territory Local-Dependent Utility
30. Township-Dependent Hospital	71. Territory Local-Dependent Other Agency
31. Township-Dependent Housing Authority	72. UNKNOWN
32. Township-Dependent Institution of Higher Education	73. Non-profit Airport
33. Township-Dependent Local Education Agency (LEA)	74. Non-profit Hospital
34. Township-Dependent Transit Authority	75. Non-profit Housing Organization
35. Township-Dependent Utility	76. Non-profit Institution for Higher Education
36. Township-Dependent Other Agency	77. Non-profit School
37. Independent Special District Airport Authority	78. Non-profit Transit Organization
38. Independent Special District Hospital	79. Non-profit Utility
39. Independent Special District Housing Authority	80. Non-profit Social Services Organization
40. Independent Special District Transit Authority	81. Non-profit Other Organization
41. Independent Special District Utility	

C.4 SEARCH PROCEDURES AND RESULTS

When a user selects one or more types from the "Type of Entity" selection menu, the system displays results for all entities that matched the selected types. For example, if a user selects "County-General Purpose Government" and "County-Dependent Institution of Higher Education" from the selection menu, the system will display all entities that are EITHER "County-General Purpose Government" OR "County-Dependent Institution of Higher Education".

The IMS uses the user-selected criteria from the selection menu and converts those selections to code number queries. Each entity type has a three-digit code number in the database as referenced in below in the Type of Entity List and Codes. Since the code numbers follow a standard numbering convention, the system searches the FAC database for types that match the numbering convention of the user's selection(s). The codes are used by the system and are not needed by the end user except when downloading records. The format for results will be displayed in the same manner as either the "Search by Standard CFDA" or "Search by Standard Auditee" depending on the type of search used (see current IMS for examples). In addition, the user-selected search criteria is displayed along with the search results.

Table 6 – Type of Entity List and Codes

Note- The codes (TYPECODE) are used by the system and are not needed by the end user. They are displayed for informational purposes only.

TYPECLASS	TYPE	TYPECODE
State	State-Wide	000
State-dependent	State-Dependent Airport Authority	001
	State-Dependent Hospital	002
	State-Dependent Housing Authority	003
	State-Dependent Institution of Higher Education	004
	State-Dependent Local Education Agency (LEA)	005
	State-Dependent Transit Authority	006
	State-Dependent Utility	007
	State-Dependent Other Agency	009
County	County-General Purpose Government	100
County-dependent	County-Dependent Airport Authority	101
	County-Dependent Hospital	102
	County-Dependent Housing Authority	103
	County-Dependent Institution of Higher Education	104
	County-Dependent Local Education Agency (LEA)	105
	County-Dependent Transit Authority	106
	County-Dependent Utility	107
	County-Dependent Other Agency	109
Municipality	Municipality-General Purpose Government	200

Municipality-dependent	Municipality-Dependent Airport Authority	201
	Municipality-Dependent Hospital	202
	Municipality-Dependent Housing Authority	203
	Municipality-Dependent Institution of Higher Education	204
	Municipality-Dependent Local Education Agency (LEA)	205
	Municipality-Dependent Transit Authority	206
	Municipality-Dependent Utility	207
	Municipality-Dependent Other Agency	209
<hr/>	<hr/>	<hr/>
Township	Township-General Purpose Government	300
Township-dependent	Township-Dependent Airport Authority	301
	Township-Dependent Hospital	302
	Township-Dependent Housing Authority	303
	Township-Dependent Institution of Higher Education	304
	Township-Dependent Local Education Agency (LEA)	305
	Township-Dependent Transit Authority	306
	Township-Dependent Utility	307
	Township-Dependent- Other Agency	309
<hr/>	<hr/>	<hr/>
Independent Special District	Independent Special District Airport Authority	401
	Independent Special District Hospital	402
	Independent Special District Housing Authority	403
	Independent Special District Transit Authority	406
	Independent Special District Utility	407
	Independent Special District Other Agency	409
<hr/>	<hr/>	<hr/>
Independent Education Agency	Independent Education Agency- Institution of Higher Education	504
	Independent Local Education Agency (LEA)	505
<hr/>	<hr/>	<hr/>
Indian Tribe/Alaskan Native Village	Indian Tribe-Wide/Alaskan Native Village-Wide	600
<hr/>	<hr/>	<hr/>
Indian Tribe/Alaskan Native Village-dependent	Indian Tribe/Alaskan Native Village-Dependent Airport Authority	601
	Indian Tribe/Alaskan Native Village-Dependent Hospital	602
	Indian Tribe/Alaskan Native Village-Dependent Housing Authority	603
	Indian Tribe/Alaskan Native Village-Dependent Institution of Higher Education	604
	Indian Tribe/Alaskan Native Village-Dependent Local Education Agency (LEA)	605
	Indian Tribe/Alaskan Native Village-Dependent Transit Authority	606
	Indian Tribe/Alaskan Native Village-Dependent Utility	607
	Indian Tribe/Alaskan Native Village-Dependent Other Agency	609
<hr/>	<hr/>	<hr/>
Territory	Territory-Wide	700

Territory-dependent	Territory-Dependent Airport Authority	701
	Territory-Dependent Hospital	702
	Territory-Dependent Housing Authority	703
	Territory-Dependent Institution of Higher Education	704
	Territory-Dependent Local Education Agency (LEA)	705
	Territory-Dependent Transit Authority	706
	Territory-Dependent Utility	707
	Territory-Dependent Other Agency	709
Territory Local	Territory Local General Purpose Government	710
Territory Local- Dependent	Territory Local-Dependent Airport Authority	711
	Territory Local-Dependent Hospital	712
	Territory Local-Dependent Housing Authority	713
	Territory Local-Dependent Institution of Higher Education	714
	Territory Local-Dependent Local Education Agency (LEA)	715
	Territory Local-Dependent Transit Authority	716
	Territory Local-Dependent Utility	717
	Territory Local-Dependent Other Agency	719
OUT OF SCOPE	For profit or outside U.S.	808
UNKNOWN	UNKNOWN	888
Non-profit	Non-profit Airport	901
	Non-profit Hospital	902
	Non-profit Housing Organization	903
	Non-profit Institution for Higher Education	904
	Non-profit School	905
	Non-profit Transit Organization	906
	Non-profit Utility	907
	Non-profit Social Services Organization	908
Non-profit Other Organization	909	

C.5 ORGANIZATIONAL TYPE DEFINITIONS

These definitions refer to the Organizational Type (first part) of the menu choices from the Type of Entity selection menu. The organizational types listed are the most common types of organizations in the Federal Audit Clearinghouse database.

CLASSIFICATION MENU DEFINITIONS:

State: Any of the fifty states, (the District of Columbia is classified as a State for Single Audit purposes). The state classification contains only one entity type, State-wide. A State-wide is a general purpose state government or state agency with the legal authority to include any and all state government agencies and state-dependent agencies in a single state-wide audit. A state-wide entity includes all (or most) of a state's subordinate authorities, commissions, boards, trusts, foundations, corporations, etc.

000 State-wide government

State-Dependent: various governmental designations that have certain characteristics of governmental units, but that are classified in census statistics as subordinate agencies of the state

government. All state agencies that submit audits separate from the statewide audit are included in this classification.

- 001 State-Dependent Airport Authority
- 002 State-Dependent Hospital
- 003 State-Dependent Housing Authority
- 004 State-Dependent Institution of Higher Education
- 005 State-Dependent Local Education Agency
- 006 State-Dependent Transit Authority
- 007 State-Dependent Utility
- 009 State-Dependent Other Agency

County: The primary legal division of every state or territory except Connecticut, Rhode Island, District of Columbia and Guam. County governments are officially designated as "borough" governments in Alaska and "parish" governments in Louisiana. Both are classified as county governments in this listing. Not all geographic areas known as counties have county governments. Where municipal and county governments have been consolidated, or substantially merged, composite units are counted as municipal governments.

- 100 General Purpose County

County-Dependent: Various governmental designations that have certain characteristics of governmental units, but that are classified in census statistics as subordinate agencies of the county government. Included are any county agencies, some special taxing districts and multi-county agencies. In some states, regional organizations are considered non-profits, in other states they are considered county-dependent agencies.

- 101 County-Dependent Airport Authority
- 102 County-Dependent Hospital
- 103 County-Dependent Housing Authority
- 104 County-Dependent Institution of Higher Education
- 105 County-Dependent Local Education Agency
- 106 County-Dependent Transit Authority
- 107 County-Dependent Utility
- 109 County-Dependent Other Agency

Municipality: political subdivisions within which a municipal corporation has been established to provide general government services for a specific population concentration in a defined area. Included in this classification are cities (excluding the District of Columbia, a state), boroughs (except in Alaska), villages, and towns (except in the Connecticut, Maine, Massachusetts, Minnesota, New Hampshire, New York, Rhode Island, Vermont, and Wisconsin). Composite city-county governments are treated as municipalities.

- 200 General Purpose Municipality

Municipality-Dependent: Various governmental designations that have certain characteristics of governmental units, but that are classified in census statistics as subordinate agencies of the municipal government. Included are any municipal government agencies, some special taxing districts and multi-municipal organizations.

- 201 Municipality-Dependent Airport Authority
- 202 Municipality-Dependent Hospital
- 203 Municipality-Dependent Housing Authority
- 204 Municipality-Dependent Institution of Higher Education
- 205 Municipality-Dependent Local Education Agency

- 206 Municipality-Dependent Transit Authority
- 207 Municipality-Dependent Utility
- 209 Municipality-Dependent Other Agency

Township: Township governments (also known as "town or township" governments) are organized general purpose governments which are established to provide government services for areas without regard to population concentrations. They include townships in Illinois, Indiana, Kansas, Michigan, Minnesota, Missouri, Nebraska, New Jersey, North Dakota, Ohio, Pennsylvania, and South Dakota. They also include towns in Connecticut, Maine, Massachusetts, Minnesota, New Hampshire, New York, Rhode Island, Vermont, and Wisconsin.

- 300 General Purpose Township

Township-Dependent: Various governmental designations that have certain characteristics of governmental units, but that are classified in census statistics as subordinate agencies of the township government. They include any township government agencies.

- 301 Township-Dependent Airport Authority
- 302 Township-Dependent Hospital
- 303 Township-Dependent Housing Authority
- 304 Township-Dependent Institution of Higher Education
- 305 Township-Dependent Local Education Agency
- 306 Township-Dependent Transit Authority
- 307 Township-Dependent Utility
- 309 Township-Dependent Other agency

Independent Special District: Special District Governments are independent, special- purpose governmental units with substantial administrative and fiscal independence from general-purpose governments. Independent Special Districts are established to provide only one or a limited number of designated functions and having sufficient administrative and fiscal autonomy to qualify as independent governments. Includes: Independent airport districts, fire districts, sanitation districts, public works districts, water and sewer districts, and other independent local public agencies. Excludes: Most regional planning organizations that are not classified as governmental units and are considered non-profits due to their organizational make- up. In some states regional organizations are considered non-profits and in other states they are considered county-dependent agencies.

- 401 Independent Special District- Airport Authority
- 402 Independent Special District- Hospital
- 403 Independent Special District- Housing Authority
- 406 Independent Special District- Transit Authority
- 407 Independent Special District- Utility
- 409 Independent Special District- Other Agency

Independent Local Education Agency: An independent Local Education Agency is a local government established to provide education functions within a geographic area or specific population and having sufficient administrative and fiscal autonomy to qualify as independent governments.

- 504 Independent Special District- Institution of Higher Education
- 505 Independent Local Education Agency

Indian Tribe/Alaskan Native Village-wide: Indian tribe-wide or Alaskan native village- wide is the general purpose government or an agency of a Federally recognized Indian Tribe or Alaskan Native Village with the legal authority to include any and all tribal or village government agencies

and dependent agencies in a single tribal-wide or village-wide audit.

600 Indian Tribe/Alaskan Native Village-wide

Indian Tribe/Alaskan native Village-Dependent: Any and all agencies dependent on Indian tribe or Alaskan Native Village governments that submit audits separate from the Indian Tribe-wide/Alaskan Native Village-wide audit are included in this classification.

601 Indian Tribe/Alaskan Native Village-Dependent Airport Authority

602 Indian Tribe/Alaskan Native Village-Dependent Hospital

603 Indian Tribe/Alaskan Native Village-Dependent Housing Authority

604 Indian Tribe/Alaskan Native Village-Dependent Institution of Higher Ed.

605 Indian Tribe/Alaskan Native Village-Dependent Local Education Agency

606 Indian Tribe/Alaskan Native Village-Dependent Transit Authority

607 Indian Tribe/Alaskan Native Village-Dependent Utility

609 Indian Tribe/Alaskan Native Village-Dependent Other Agency

Territory: (Territory-wide) This category includes territories of the United States and the freely associated states. The territories under the jurisdiction of the United States include American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, Puerto Rico and the Virgin Islands of the United States. The freely associated states include The Federated States of Micronesia, The Republic of Marshall Islands and the Republic of Palau. The territory classification contains only one entity type, Territory-wide governments.

700 Territory-wide: an agency of a territory of the United States with the legal authority to include any and all territory government agencies and dependent agencies in a territory-wide audit.

Territory-Dependent: Various governmental designations that have certain characteristics of governmental units, but that are classified in census statistics as subordinate agencies of the territorial government. All territorial governmental agencies that submit audits separate from the territory-wide audit are included in this classification.

701 Territory-Dependent Airport Authority

702 Territory-Dependent Hospital

703 Territory-Dependent Housing Authority

704 Territory-Dependent Institution of Higher Education

705 Territory-Dependent Local Education Agency

706 Territory-Dependent Transit Authority

707 Territory-Dependent Utility

709 Territory-Dependent Other Agency

Territory Local: This category only includes all general purpose local governments in the U.S. territories.

710 Territory Local General Purpose Government

Territory Local-Dependent: Any and all agencies dependent on local governments in territories.

711 Territory Local-Dependent Airport Authority

712 Territory Local-Dependent Hospital

713 Territory Local-Dependent Housing Authority

714 Territory Local-Dependent Institution of Higher Education

715 Territory Local-Dependent Local Education Agency

716 Territory Local-Dependent Transit Authority

717 Territory Local-Dependent Utility

719 Territory Local-Dependent Other Agency

Non-profit: Non-profit organizations are the only classification in the non-government category. Non-profit organizations include Social welfare organizations, non-federally recognized tribal organizations, councils that act as private nonprofit organizations, incorporated entities, corporations and non-profit organizations that administrate HUD and FHA housing projects. In some states regional organizations are considered non-profits and in other states they are considered county-dependent agencies.

Excludes: government-dependent organizations such as community service boards and economic development boards in some states.

- 901 Non-profit Airport
- 902 Non-profit Hospital
- 903 Non-profit Housing Organization
- 904 Non-profit Institution for Higher Education
- 905 Non-profit School
- 906 Non-profit Transit Organization
- 907 Non-profit Utility
- 908 Non-profit Social Services Organization
- 909 Non-profit Other Organization

Out of Scope: The analyst will assign this code if the entity is for-profit or outside the U.S.

808 Out of Scope

Unknown: The processor will use this code if the type of entity cannot be determined due to lack of information or a conflict in definitions. This is a temporary code for the use of the analyst signaling more research is required.

888 Unknown

C.6 MISSION TYPE DEFINITIONS

These definitions refer to the Mission Type (second part) of the menu choices from the Type of Entity selection menu. The mission types listed are the most common services provided by the organizations in the Federal Audit Clearinghouse database. The definitions below follow the standard numbering convention used to identify that mission type. The „*“ signifies any other digit in the Type code.

Government-dependent and independent government agency types have similar three-digit type codes differentiated by the first digit. Non-profit organizations have different definitions but the codes are similar to the government agency types.

(**0) General Purpose Government: General Purpose governments of the fifty states, the District of Columbia, Territories of the U.S. and Federally-recognized Indian Tribes and Alaskan Native Villages and all sub-state level local government entities including counties, municipalities, townships. Special purpose governments are not included in this designation.

(**1) Airport Authority: Airport authorities are usually government entities and sometimes non-profit entities primarily engaged in (1) operating international, national, or civil airports or public flying field or (2) supporting airport operations (except special food services contractors), such as rental of hanger space, air traffic control services, baggage handling services, and cargo handling services (from the North American Industry Classification System- NAICS).

(**2) Hospital: Hospital facilities providing in-patient medical care and institutions primarily for care and treatment of handicapped (rather than education). EXAMPLES: general hospitals; institutions for the custody, treatment, or general care of the mentally insane or defective, feeble-minded, mentally retarded, or emotionally disturbed; TB sanatoria, maternity and children hospitals, orthopedic hospitals, and hospitals for chronic diseases; institutions for care and treatment of blind, deaf, developmentally disabled, or other special classes of handicap; hospitals associated with the university medical schools, non-profit organizations which lease and operate government-owned hospitals.

Excluded: Nursing homes (or other welfare institutions) not directly associated with a hospital; state schools for blind, deaf, or other handicapped (primarily for education and training); infirmaries serving particular institutions, like college infirmaries and prison hospitals; hospitals for the criminally insane operated by corrections agencies.

(**3) Housing Authority: A housing authority is a government authority that provides public housing or assists the public in renting or purchasing housing.

Includes: state, regional, or local housing authorities

(903) Non-profit Housing Organization: A non-government organization that provides broader realm of housing, housing services or assists the public in renting or purchasing housing. This designation would include entities providing housing financing and counseling.

Excluded: Homeless shelters (social services) and hospitals.

(**4) Institution of Higher Education: An institution of higher education is a degree-granting institution (associate, bachelor, master or doctorate) providing academic training beyond the high school (grade 12) level. This designation includes junior colleges, community colleges, universities, law schools, medical or nursing schools, agricultural colleges, land grant institutions, engineering schools, and other institutions for instructions granting post secondary degrees.

Excludes: training programs, remedial education, community education, hospitals operated by medical schools (included in hospitals), agricultural extension services (State), and university-affiliated research foundations (Other Nonprofit).

(**5, 7*5) Local Education Agency (LEA), School: An entity providing operation, maintenance, and construction of public schools and facilities for elementary and secondary education (kindergarten through high school), vocational-technical education, schools for the blind, deaf, or handicapped (if primarily for training and education) and other educational institutions, whether operated by independent governments (school districts) or as integral agencies of state, county, municipal, or township governments; and financial support of public elementary and secondary schools. Includes non-profit schools and academies.

Excludes: Institutions of higher education; schools for the blind, deaf, or handicapped (if primarily for physical rehabilitation and care); state adult, vocational, and special education programs operated outside school systems.

(**6) Transit Authority: An entity that is created for the operation, maintenance and construction of public mass transit systems, including subways, surface rails and buses. Examples of transit systems include Rapid transit; subways, surface rail, and street railroad systems; commuter rail lines; trolleys and light rail; bus systems.

Excludes: Systems solely to transport students, ferries, toll highways, and systems exclusively for

handicapped or senior citizens.

(**7) Utility: A governmental or non-profit entity that provides electric power, natural gas, steam supply, water supply or sewage removal through a permanent infrastructure of lines, mains, and pipes.

(808) Out of Scope: The analyst will assign this code if the entity is for-profit or outside the U.S.

(888) Unknown: The processor will use this code if the type of entity cannot be determined due to lack of information or a conflict in definitions. This is a temporary code for the use of the analyst signaling more research is required.

(908) Non-Profit Social Services Organization: Nonprofit entities that provide social services to the general public or special needs populations. Includes: public health and welfare agencies such as soup kitchens, shelters, health services, legal services, senior services, etc.

(**9) Other: Other types are entities that could not be designated in any of the previous specific types. Examples include nursing homes.

[Remainder of this page left intentionally blank]

Appendix D STANDARD CFDA DATA DEFINITIONS

Table 7 – Standard CFDA Data Definitions

Tab	Field	Description
Report Details	AUDIT YEAR	Fiscal Year Ending
Report Details	CFDA	CFDA Prefix and Extension
Report Details	AWARDS	Total number of awards made
Report Details	AUDITS	Total number of audits conducted
Report Details	AMOUNT	Total dollar amount of awards
Report Details	% DIRECT	Percent of awards that were direct awards
Report Details	% MAJOR PROGRAMS	Percent of awards that were made to major programs
Report Details	% FINDINGS	Percent of awards with findings
Type of Compliance Requirement (Count Totals)		
Report Details	A	Activities Allowed or Disallowed
Report Details	B	Allowable costs/cost principles
Report Details	C	Cash management
Report Details	D	Davis-Bacon Act (Reserved for UG)
Report Details	E	Eligibility
Report Details	F	Equipment and real property management
Report Details	G	Matching, level of effort, earmarking
Report Details	H	Period of performance (or availability) of Federal funds
Report Details	I	Procurement and suspension and debarment
Report Details	J	Program income
Report Details	K	Real property acquisition and relocation assistance (Reserved for UG)
Report Details	L	Reporting
Report Details	M	Sub-recipient monitoring
Report Details	N	Special tests and provisions
Report Details	O	None (2008 through 2012 Only)
Report Details	P	Other

Appendix E STANDARD AUDITEE DATA DEFINITIONS**Table 8 – Standard Auditee Data Definitions**

Tab	Field	Description
Detail	YEAR	Fiscal Year Ending
Detail	NAME	Name of the Auditee
Detail	EIN	Primary Employer Identification Number of Auditee
Detail	ST	Auditee State
Detail	CFDA	CFDA Prefix and Extension
Detail	PROGRAM NAME	Program Name
Detail	ARRA	Whether or not the program is part of the American Recovery and Reinvestment Act (Y or N)
Detail	\$ AMOUNT	Total dollar amount of awards
Detail	COMPL. REQ	One or more of the following Compliance Requirement types: A. Activities Allowed or Disallowed B. Allowable costs/cost principles C. Cash management D. Davis-Bacon Act (Reserved for UG) E. Eligibility F. Equipment and real property management G. Matching, level of effort, earmarking H. Period of performance (or availability) of Federal funds I. Procurement and suspension and debarment J. Program income K. Real property acquisition and relocation assistance (Reserved for UG) L. Reporting M. Sub-recipient monitoring N. Special tests and provisions O. None (2008 through 2012 Only) P. Other
Detail	DIR	Whether or not the program was a direct award (Y or N)
Detail	MP	Indicate whether or not the Federal program is a major program (Y or N)

Tab	Field	Description
Detail	OPIN. On MP	Opinion qualifier for major programs only: <ul style="list-style-type: none"> ○ (U) Unqualified/Unmodified ○ (Q) Qualified ○ (A) Adverse Opinion ○ (D) Disclaimer of Opinion
Detail	FINDINGS	Whether or not the audit disclosed one or more findings
Detail	TYPE OF ENTITY	Type of Entity (FAC determined)

[Remainder of this page left intentionally blank]

Appendix F ABBREVIATIONS AND ACRONYMS

Table 9 – Abbreviations and Acronyms

Abbreviation / Acronym	Definition
CFDA	Catalog of Federal Domestic Assistance
CPA	Certified Public Accountant
DBKEY	Database Key
DD	Two-digit day, 01 to 31
DUNS	Data Universal Numbering System
EIN	Employer Identification Number
FAC	Federal Audit Clearinghouse
FOIA	Freedom of Information Act
FY	Fiscal Year
ID	Identity
IMS	Image Management System
INFO	Information
OMB	Office of Management and Budget
MM	Two-digit month, 01 to 12
N	No
N/A	Not Applicable or Not Available
NPC	National Processing Center
PDF	Portable Document Format
SF-SAC	Standard Form titled “Data Collection Form for Reporting on AUDITS OF STATES, LOCAL GOVERNMENTS, AND NON-PROFIT ORGANIZATIONS”
UG	Uniform Guidance (OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards)
URL	Uniform Resource Locator
U.S.	United States
Y	Yes
YYYY	Four-digit year
ZIP	Zone Improvement Plan

Appendix G GLOSSARY OF TERMS

Table 10 – Glossary of Terms

Term	Definition
Audit Report	The Audit Report is a PDF of the audit report complete by an auditor (respondent) and uploaded on the FAC/IDES. The PDF and Form SF-SAC constitute a submission to the FAC. Audit Reports are available via the secure FAC/IMS for Federal users.
FAC	The Federal Audit Clearinghouse is the OMB-designated repository of Single Audit data and is maintained by the Census Bureau, Economic Reimbursable Division, Federal Programs Branch.
FAC/IMS	FAC Image Management System is a publicly-facing internet application in the FAC suite that enables querying and downloading of information collected on Form SF-SAC.
FAC/IDES	FAC Internet Data Entry System is an application in the FAC suite that is accessed by respondents to submit Single Audit report information to the FAC.
Form SF-SAC	The Data Collection Form (Form SF-SAC) is a worksheet which recipients must complete online and include with the Single Audit reporting packages sent to the FAC.
OMB Circular A-133	The OMB Circular A-133: Compliance Supplement is a large and extensive guide created by the OMB for Single Audits, and is considered the most important tool of both the auditor and the recipient when performing, or being subject to, a Single Audit. It was created following amendments in 1996 to the Single Audit Act and serves to identify existing important compliance requirements that the Federal Government expects to be considered as part of a Single Audit. Without it, auditors would need to research thousands of laws and regulations for each single program of a recipient to determine which compliance requirements are important to the Federal Government. For Single Audits, the Supplement replaces any agency audit guides and other audit requirement documents for individual Federal programs.