Federal Audit Clearinghouse

Internet Data Entry System

Internet Data Entry System (IDES) User Manual

FY 2013-2014

July 2014

EXECUTIVE SUMMARY

The Office of Management and Budget (OMB) designated the Census Bureau as the National Clearinghouse (or Federal Audit Clearinghouse - FAC) for the receipt of Single Audit Reports from state and local governments (later to include nonprofit organizations). In this capacity, the Census Bureau serves as the central collection point and repository for audit reports prepared and submitted under provisions of the Single Audit Act of 1984 (amended in 1996) and OMB Circular A-133. States, local governments, and nonprofit organizations that annually expend $500,000 or more in federal awards must perform a Single Audit and complete Form SF-SAC for every fiscal year they meet the reporting dollar threshold. Collectively, these submissions permit Federal agency Inspectors General and grant administrators to monitor the use of over $1.1 trillion annually. All data are available to the public through a data dissemination/query system at the Federal Audit Clearinghouse website.

This user manual details the first component of the FAC system, which is the Data Collection module. The central collection point for single audit reports is the Federal Audit Clearinghouse – Internet Data Entry System (IDES) website. This manual intends to provide general data entry and navigational guidance to users accessing the website.

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1.0 INTRODUCTION

This user manual contains essential information that will enable the user to make full use of the Internet Data Entry System (IDES). It includes an overview of the data collection system as well as detailed instructions on how to properly enter data and navigate the website.

To review the legal requirements and criteria for submitting Form SF-SAC, read the Office of Management and Budget Circular A-133[1], which is available on the Federal Audit Clearinghouse (FAC) website[2]. Instructions for filling out Form SF-SAC are also available on the FAC website; additionally, they are within Section 4 of this manual.

After reading this document, if you still have questions regarding data entry, site navigation, submission procedures, etc., please contact the FAC by emailing govs.fac@census.gov or by calling 1-800-253-0696.

2.0 IMPORTANT NOTES

2.1 System Enhancements

The following improvements have enhanced and modernized the FAC data collection process:

- **New Account-based System and User Authentication**: Prior to November 2013, the data collection component of FAC was based on a Report ID and shared Password. The FAC has eliminated the need for users to share such credentials. With the new system, users gain access with their unique e-mail and password combination, also known as their "sign-in credentials".

  Using your sign-in credentials, you can view all of the report IDs that you are currently working on, as well as all of the reports that you have worked on in the past. You will establish these credentials when creating an account.

2.2 New Report for Each Submission

A new report is required for each submission. Each report corresponds to one single audit submission for one fiscal period. At this time, FAC does not support submissions that span multiple fiscal periods. For each fiscal period in which a submission is required, you must enter a single audit submission and complete a new Form SF-SAC.

2.3 Submission Process at a Glance

Here is a quick overview of the IDES process from start to finish:

- Create an account and sign in (Section 3.1)

  If you are new to submitting audits to the FAC, or have done so in the past using the previous system, you must first create a new account to get started.

  Features of the new account based system:

[1] http://www.whitehouse.gov/sites/default/files/omb/assets/a133/a133_revised_2007.pdf

[2] https://harvester.census.gov/facweb

    - E-mail based account system
    - Unique and Individual Passwords
    - Lost passwords reset by clicking the **Reset Password** link
- Complete Form SF-SAC online by selecting **Start**

  The auditee is responsible for the accurate and timely submission of this form. An auditor hired by the auditee is responsible for the accuracy of the information included in Part III of the form (Section 3.5.2).
- Make Updates to the Form, as necessary (Section 3.4)
    - Check the form for errors - The new IDES system provides a validation program that automatically checks Form SF-SAC for errors or inconsistencies. If there are errors, the system will specify the page on which the error(s) occurred and the corrective action needed. You can then access that particular page to make the appropriate updates (Section 3.12).
    - Continue to check data, correct errors and run the check for errors until the system indicates the data collection form has passed all of the edits (Section 3.12).
- Finalize the information on Form SF-SAC

  After finalizing the form, you can make changes by unlocking it; however, unlocking the form will invalidate any auditee certification or auditor signatures completed to that point (Section 11.0).
- Upload the A-133 Audit (Section 4.0)
- Certify the Reporting Package (Section 5.0)
- Final Submission of the Reporting Package (Section 6.0)

2.4 Form Navigation

You may exit the online form and re-enter it at any time if more than one session is required for completion. You must make sure to save each page as you finish them. In order to re-visit the online form, you must log in at the main login page using your e-mail address and unique password.

- To navigate among pages use the buttons or tabs on each page. DO NOT use the **Back** button on the browser. Using the **Back** button on the browser will cause a "Website has expired" error to occur.
- All fields, unless otherwise noted, require a response.

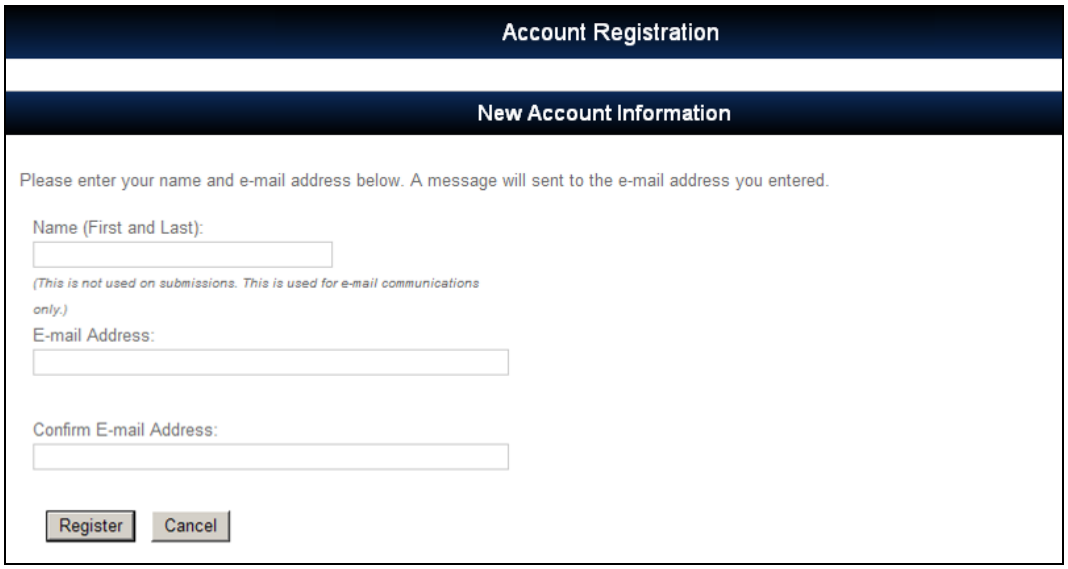
3.0 ACCESSING THE SYSTEM

3.1 Create a New Account (All new users to the system MUST create a new account)

The following procedure applies to first time users (i.e., your e-mail address is not registered in the database). The system will prompt a new user to create an account when he/she first attempts to sign in. If you already have already created an account, please skip this procedure.

1. Click the **Create an Account** button, which is located in the First-Time Users box.

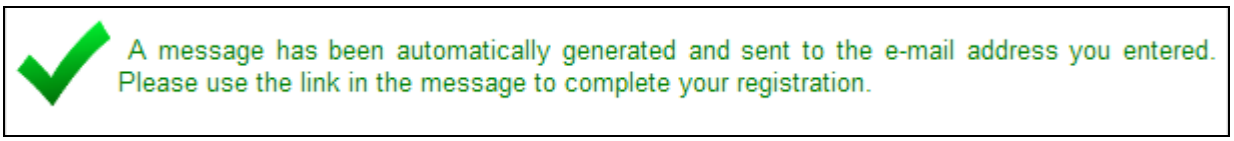
2. On the Account Registration page, enter your first and last name the way you want it to appear on the reports and e-mail messages generated by FAC.



3. In the E-mail Address box, enter your primary e-mail address. The system uses this address not only to provide access, but also to send automatic e-mail messages regarding the progress of your submission.

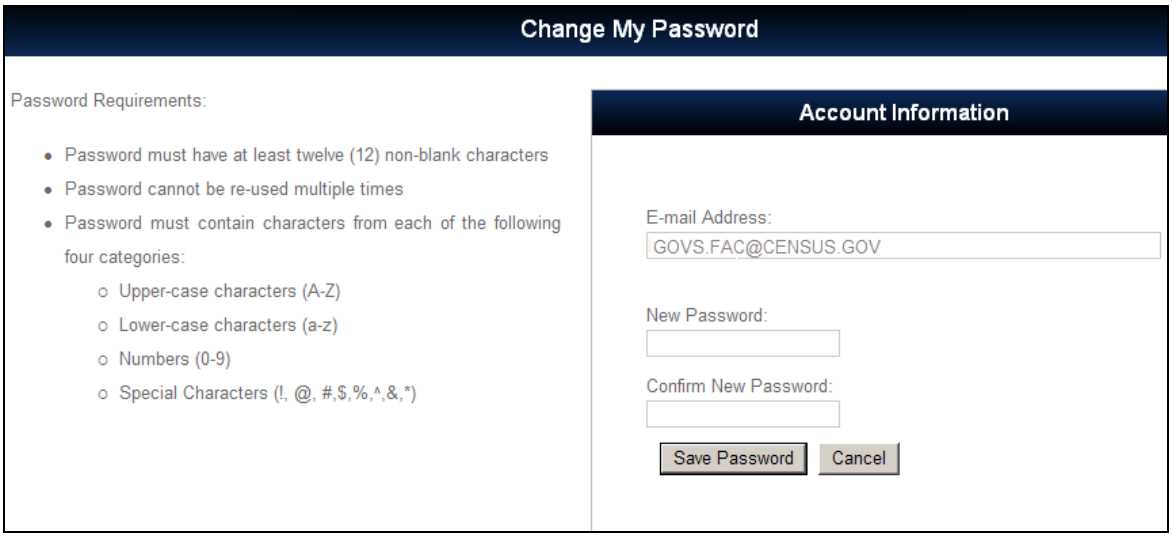
4. In the Confirm E-mail Address box, enter the same e-mail address used in Step 3 and then click the **Register** button. To enforce user authentication and security, the E-mail Address and Confirm E-mail Address fields must be the same.

5. A message is auto-generated and sent to the e-mail address entered. You must use the link provided in the e-mail message to complete registration.



6. If you do not receive this e-mail within 5 minutes follow the steps below:
   - Check your junk or spam folders
   - Contact your IT department to check your security settings
   - Go to the IDES log in page and follow the steps to *Reset User Password*
   - Send the Federal Audit Clearinghouse a test e-mail at *GOVS.FAC.IDES@CENSUS.GOV*
   - Contact the Federal Audit Clearinghouse at 1-800-253-0696

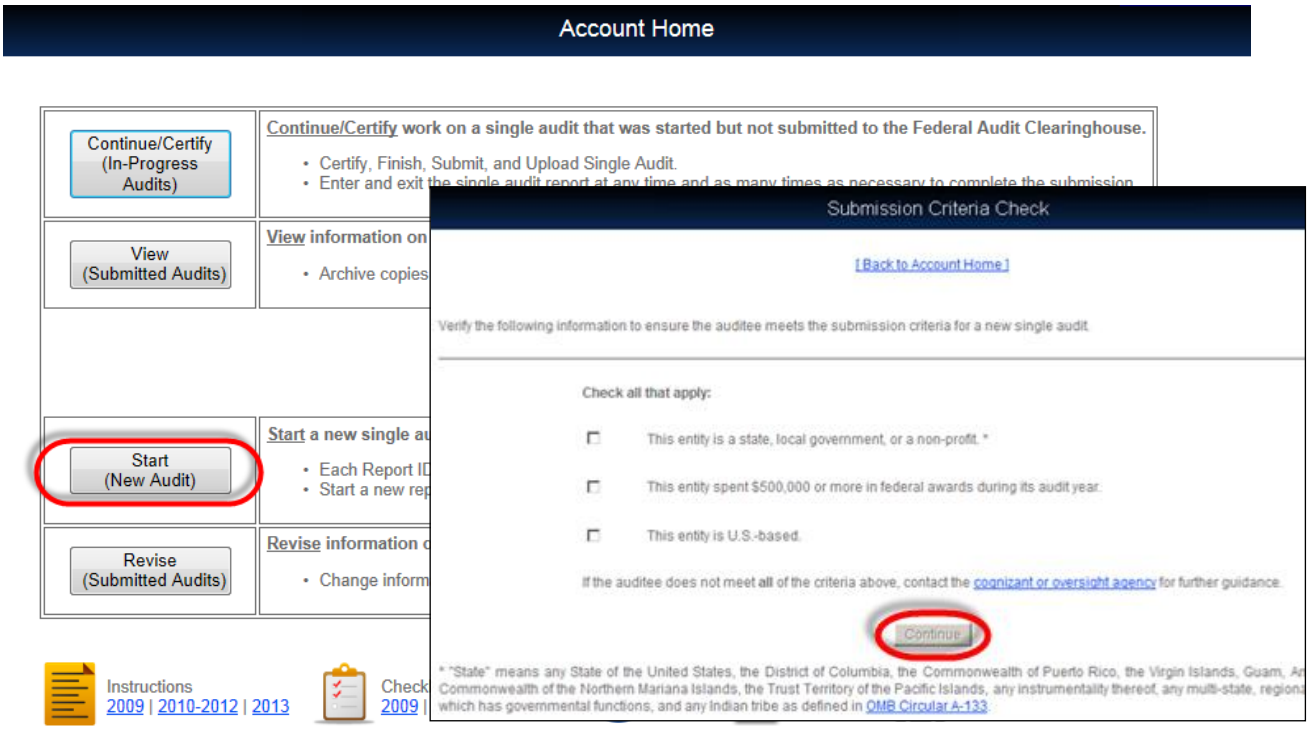
7. Click on the **Registration** link within the e-mail message; it will take you to the Change My Password page.



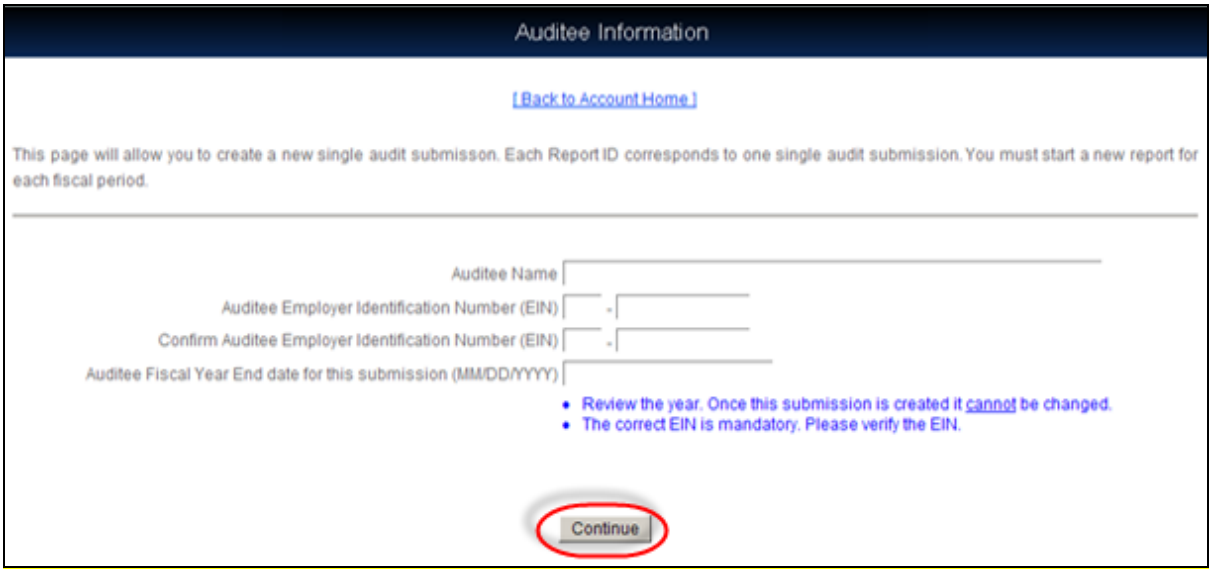
8. In the New Password box, create a new password. To comply with security requirements, your password must:
   - Have at least 12 non-blank characters
   - Include characters from each of the following four categories:
     - English upper-case letters (A-Z)
     - English lower-case letters (a-z)
     - Numerals (0-9)
     - Special characters (!, @, #, $,%,*)

9. In the Confirm New Password box, enter the same text string used in Step 6 and then click the **Save Password** button. To enforce user authentication and security requirements, the New Password and Confirm New Password fields must be the same. After entering a valid password, the system will prompt you to access the Account Home page, where you can start a new single audit submission.

10. From the Account Home page, click the **Start** button to begin a new single audit submission. After selecting Start, the system displays the Submission Criteria Check page. The auditee must meet the submission criteria before advancing. After meeting all of the submission criteria, click the **Continue** button.

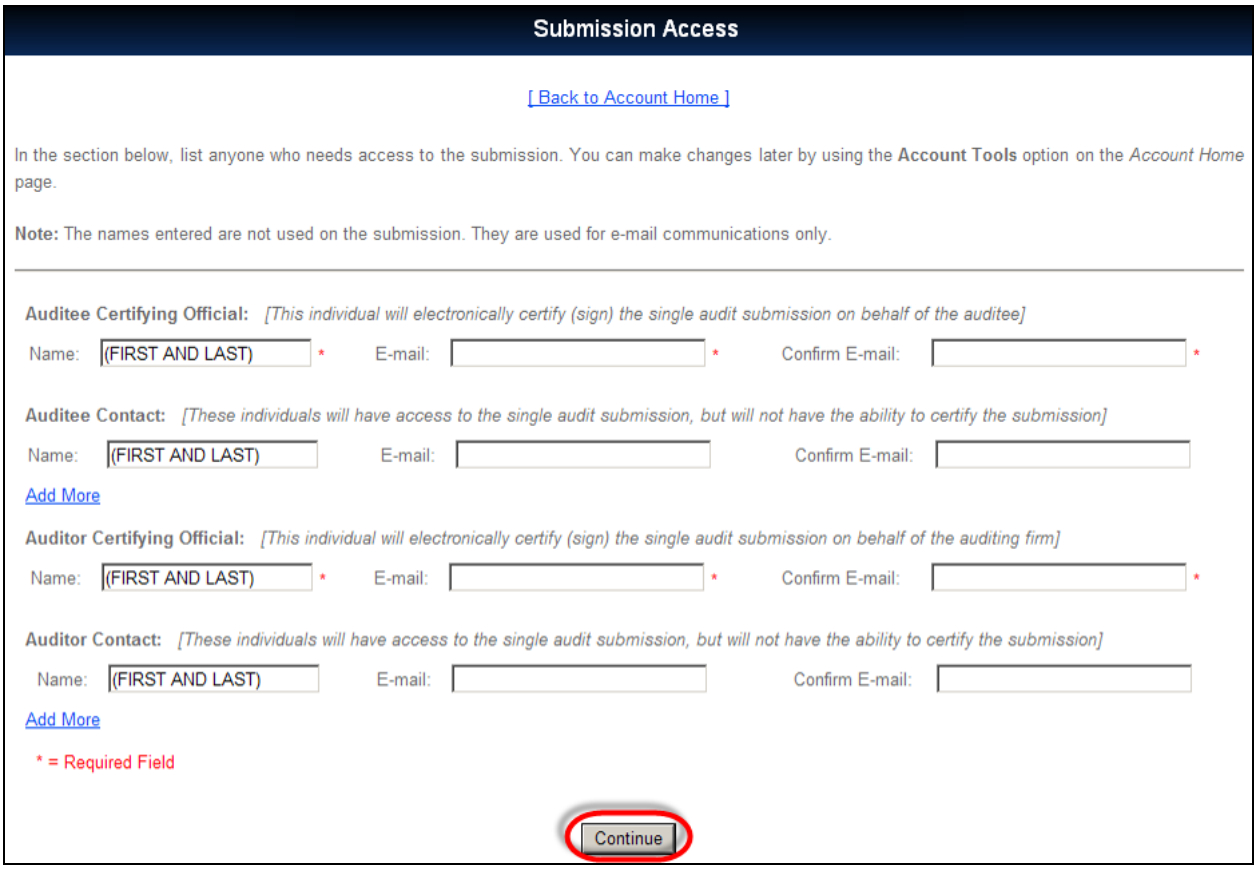


11. After selecting **Continue**, the system displays the Auditee Information page. Enter the Auditee Name, Auditee Employer Identification Number (EIN), Confirm the Auditee EIN and the fiscal year end date for the submission. All four fields are required. This information will auto-populate to Page 1 (General Information) of Form SF-SAC.



Note: If you enter an EIN that is already in use by a previous report for the same fiscal year, a Duplicate Report screen will appear. Please read the instructions and click the appropriate link to take the next step.

12. After completing the Auditee Information page and selecting **Continue**, the system displays the Submission Access page. You should enter anyone who needs access to the submission. Anyone entered on this page receives e-mail communications only; they are not listed on the actual submission. The Auditee Certifying Official and the Auditor Certifying Official's e-mail addresses are REQUIRED. Entering additional e-mail addresses is encouraged but not required. Click the **Continue** button to advance to the Report Home page, once the required fields are complete.



3.2 Login with an Existing Account

The following procedure applies to existing users (refer to the screenshots in Section 3.1):

1. Log into the IDES site using your current e-mail address and unique password.
2. From the Account Home page, click the **Start** button to begin a new single audit submission. After selecting Start, the system displays the Submission Criteria Check page. The auditee must meet the submission criteria before advancing. Once the submission criteria are met, click the **Continue** button.
3. After selecting **Continue**, the system displays the Auditee Information page. Enter the Auditee Name, Auditee EIN, Confirm the Auditee EIN and the fiscal year end date for the submission. All four fields are required. This information will auto-populate to Page 1 (General Information) of Form SF-SAC.

4. After completing the Auditee Information page and selecting **Continue**, the system displays the Submission Access page. You should enter anyone who needs access to the submission. Anyone entered on this page receives e-mail communications only; they are not listed on the actual submission. The Auditee Certifying Official and the Auditor Certifying Official's e-mail addresses are REQUIRED. Entering additional e-mail addresses is encouraged but not required. Click the **Continue** button to advance to the Report Home page, once the required fields are complete.

Apply the following guidance to ensure proper completion of Form SF-SAC:

- For audit-related questions, please contact either the Federal awarding agency or the auditee's Federal cognizant or oversight agency.
- Every form field or item must have a response unless otherwise indicated as an allowable skipped item.
- Use your keyboard's Tab key, mouse, and buttons to navigate from question to question and page to page.
- Perform a validation check on your data. See Section 3.12 for instructions on how to check the data and correct any errors.
- The Auditor's EIN is now required.
- All data MUST BE SAVED before proceeding to the next page.

3.3 Starting a New Form

Navigate to the IDES Introductory Page on the FAC website[3], or link to the site from the FAC homepage[4].

Create a new account if you are a new user (follow steps in Section 3.1) or log into the IDES site using your current e-mail address and unique password (follow steps in Section 3.2).

[3] https://harvester.census.gov/facides

[4] https://harvester.census.gov/facweb

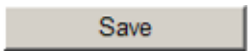
On the Report Home page, click the **STEP 1. Enter and Finalize Form SF-SAC** button to open the General Info portion of the form.

3.4 Filling Out the Form

Both the auditee and auditor should cooperate in filling out the form SF-SAC. It is important for both parties to be aware of the data entered on the form and to communicate openly about which portion of the report they are responsible for completing

3.4.1 General Tab Info

DO NOT FORGET TO CLICK THE SAVE BUTTON WHEN LEAVING ANY PAGE!



The auditee completes the General Information portion of Form SF-SAC, except for Items 6 and 7. The auditor completes Items 6 and 7, which are highlighted below.

PART I: GENERAL INFORMATION Report ID: 579046 Version: 1

1. Fiscal year ending date for this submission
06/30 /2013 (MM/DD/YYY)

2. Type of Circular A-133 audit
(•) Single Audit
( ) Program-Specific Audit

3. Audit Period Covered
(•) Annual ( ) Biennial ( ) Other [ ] Months

4. Auditee Identification Numbers

a. Auditee Employer Identification Number (EIN)
99 9999999

b. Are multiple EINs covered in this report? ( ) Yes (•) No
If yes, complete *Additional EINs* page

d. Auditee Data Universal Numbering System (DUNS) Number

e. Are multiple DUNS covered in this report? ( ) Yes (•) No
If yes;, complete *Additional DUNS* page

5. Auditee Information
a. Auditee Name
FEDERAL AUDIT CLEARINGHOUSE 2013
b. Auditee Address *(Number and Street)*
145 Main Street
Auditee City
Anywhere
Auditee State
MD
Auditee ZIP Code
21227 - 9999

c. Auditee Contact Name
Name
Test Auditee
Auditee Contact Title
Test
d. Auditee Contact Telephone
(888) 555 - 1212
e. Auditee Contact Fax
( ) -
f. Auditee Contact E-mail
GOVS.FAC@census

6. Primary Auditor Information
a. Audit Firm/Organization Name
Auditor Organization
b. Audit Firm/Organization EIN
99 9999999
c. Audit Firm/Organization Address
125 Main Street
Audit Firm/Organization City
Anywhere
Audit Firm/Organization State
MD
Audit Firm/Organization ZIP Code
21225 - 9999

d. Primary Auditor Contact
Primary Auditor Contact Name
Test Auditor
Primary Auditor Contact Title
Test
e. Primary Auditor Contact Telephone
(888) 555 - 1212
f. Primary Auditor Contact Fax
( ) -
g. Primary Auditor Contact E-mail
GOVS.FAC.ides@ce

7. Was a secondary auditor used?
( ) Yes (•) No (If "Yes", complete *Secondary Auditors* page)

Save

If you need assistance, please contact the Federal Audit Clearinghouse (FAC) via e-mail or call 1-800-253-0696.

Item 1 – Fiscal Year Ending Date for this Submission:

The last day of the fiscal period covered by the audit is auto-populated with the date you entered on the Auditee Information screen (see Section 3.2, Step 3).

PART I: GENERAL INFORMATION

1. Fiscal year ending date for this submission

06/30 /2013 (MM/DD/YYY)

Item 2 – Type of A-133 Audit Report:

Select the type of audit report. Beginning with fiscal periods ending in 2004, §__.200 of the Circular requires non-Federal entities that expend $500,000 or more in a year in Federal awards to have a single audit conducted in accordance with §__.500, except when they elect to have a program-specific audit conducted in accordance with §__.235.

Report ID: 579046 Version: 1

2. Type of Circular A-133 audit

- (●) Single Audit
- ( ) Program-Specific Audit

Item 3 – Audit Period Covered:

Select which period applies. Annual audits cover 12 months and biennial audits cover 24 months. If the audit period covered is neither annual nor biennial, select **Other** and provide the number of months covered (excluding 12 and 24) in the space provided.

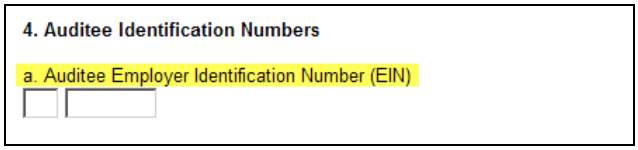
3. Audit Period Covered

( ) Annual ( ) Biennial ( ) Other [ ] Months

Item 4 – Auditee Identification Numbers:

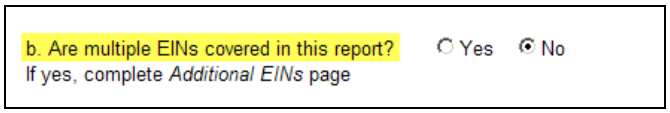
(a) Auditee Employer Identification Number (EIN)

The auditee's EIN, the nine-digit taxpayer identification number assigned by the Internal Revenue Service (IRS), is auto-populated with the number that was entered on the Auditee Information screen (see Section 3.2, Step 3).



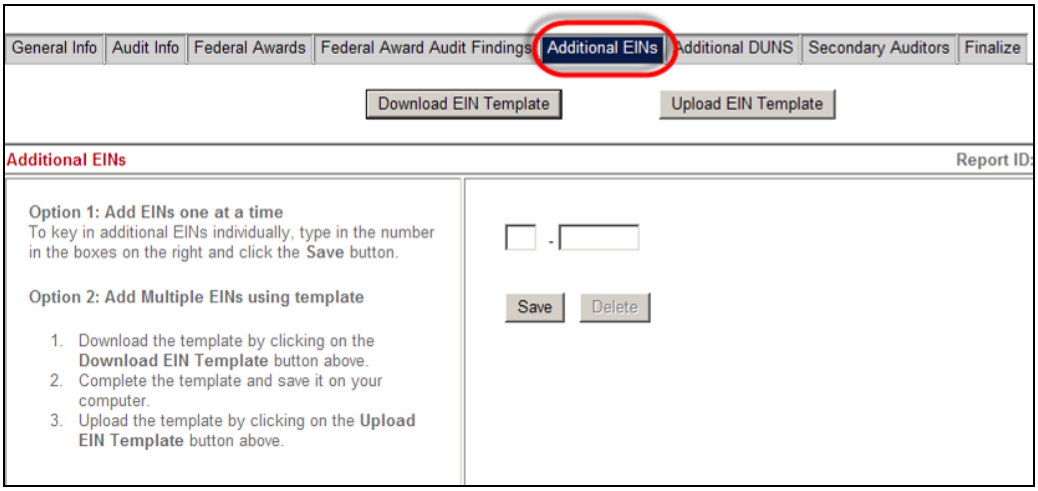
(b) Are multiple EINs covered in this report?

Select **Yes** or **No** to indicate if the IRS assigned more than one EIN, which the auditee (or components of an auditee) cover in this audit. (e.g., a statewide audit covers many departments, each of which may have its own EIN).



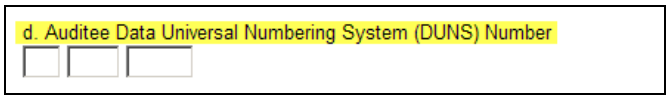
List the multiple EINs covered in this report under the Additional EINs tab.

Multiple EINs can be added to the Additional EINs tab at any time before the form is finalized. Make sure to save your data before navigating to a new page.



(d) Auditee Data Universal Numbering System (DUNS) Number

The DUNS number is a unique nine-digit identification sequence assigned by Dun & Bradstreet (D&B). Although requested, a DUNS number is not required for the Form SF-SAC submission.

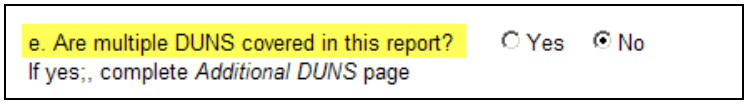


To receive a DUNS number, visit the D&B D-U-N-S Request Service website[5].

[5] http://fedgov.dnb.com/webform

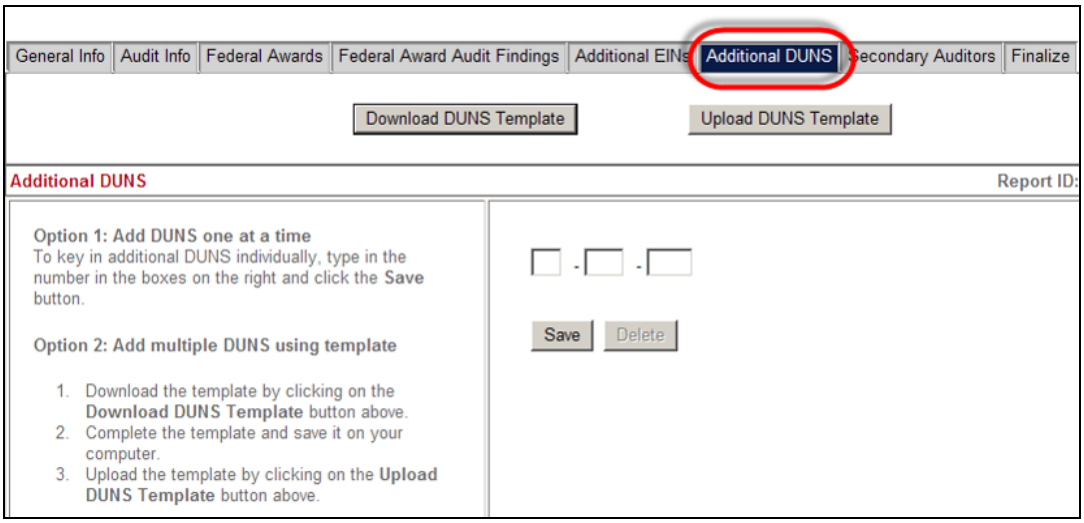
(e) Are multiple DUNS covered in this report?

Select **Yes** or **No** to indicate if the entity (e.g., state agency, sub-entity) expending the Federal award is covered in this audit report and if it is assigned more than one DUNS Number.



List the multiple DUNS covered in this report under the Additional DUNS tab.

Multiple DUNS can be added to the Additional DUNS tab at any time before the form is finalized. Make sure to save your data before navigating to a new page.



Item 5 – Auditee Information:

Enter the auditee contact information, according to the OMB Circular A – 133, Subpart C -- Auditees §___.320 (b) Data Collection. Both a senior level representative of the auditee and the auditor must certify the form.

5. Auditee Information

a. Auditee Name

b. Auditee Address *(Number and Street)*

Auditee City

Auditee State

Auditee ZIP Code

-

c. Auditee Contact Name

Name

Auditee Contact Title

d. Auditee Contact Telephone

( ) -

e. Auditee Contact Fax

( ) -

f. Auditee Contact E-mail

Item 6 – Primary Auditor Information (the auditor completes this item)

Enter the name of the auditor that conducted the audit in accordance with the OMB Circular. The auditor name may represent a sole practitioner, certified public accounting firm, state auditor, etc. When multiple audit organizations conduct the audit work, only the lead or coordinating auditor shall provide his/her information in Item 6. **Note: Beginning in FY 2013, Auditors must include the EIN of the firm or Auditor EIN.**

6. Primary Auditor Information
a. Audit Firm/Organization Name
b. Audit Firm/Organization EIN
c. Audit Firm/Organization Address
Audit Firm/Organization City
Audit Firm/Organization State
Audit Firm/Organization ZIP Code
-

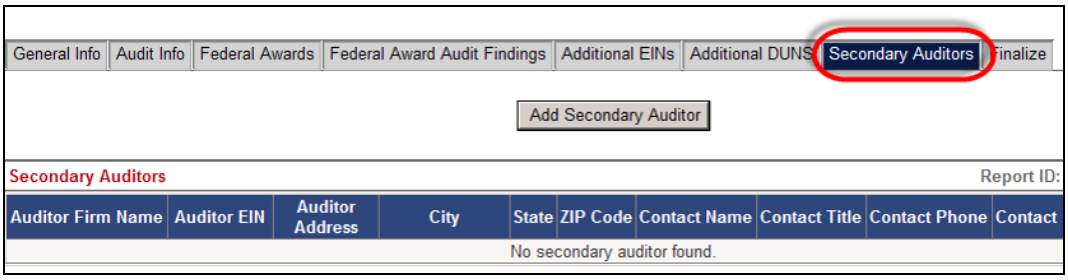
d. Primary Auditor Contact
Primary Auditor Contact Name
Primary Auditor Contact Title
e. Primary Auditor Contact Telephone
( ) -
f. Primary Auditor Contact Fax
( ) -
g. Primary Auditor Contact E-mail

Item 7 – Add Secondary auditor information (optional to have secondary auditors)

Select **Yes** or **No** to indicate whether or not a secondary audit organization conducted audit work, and if the primary auditor would like to include contact information for the secondary auditor.

7. Was a secondary auditor used?
Yes No (If "Yes", complete *Secondary Auditors* page)

List the contact information for up to twelve auditors under the Secondary Auditors tab.



NOTE: Only the primary auditor electronically signs the auditor statement.

3.5 Audit Info Tab

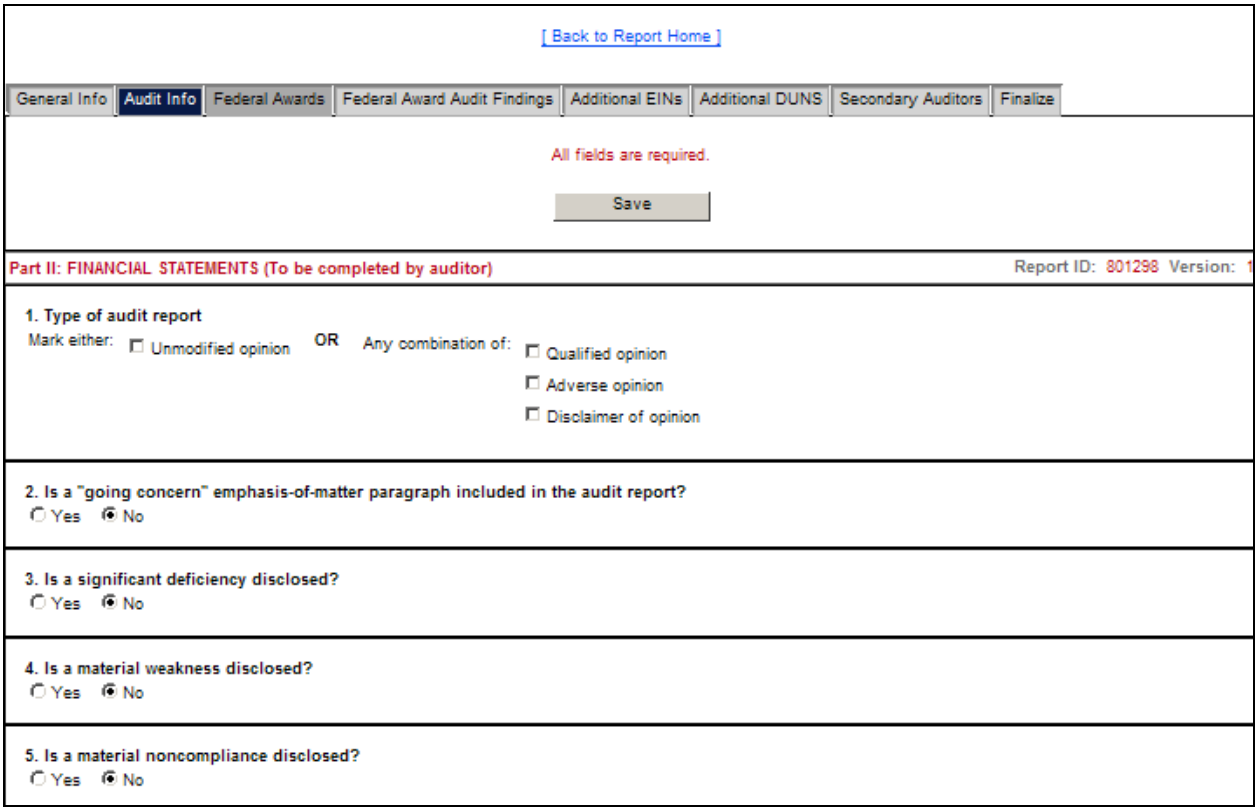
DO NOT FORGET TO CLICK THE SAVE BUTTON WHEN LEAVING ANY PAGE!

Save

The Audit Information portion of Form SF-SAC is broken into two parts: Part II, Financial Statements and Part III, Federal Programs. The auditor completes both these portions of the form.

3.5.1 Financial Statements

The auditor completes the Financial Statements portion of the form (Part II). Obtain all information for this section from the Opinion on the Financial Statements and Reports in accordance with Government Auditing Standards (GAS) as related to the financial statement audit.



Item 1 – Type of audit report

Select the type of audit report. If the audit report for the financial statements as a whole is unmodified, select the **Unmodified opinion** box. If the audit report for the financial statements is modified, select any combination of **Qualified opinion**, **Adverse opinion** and **Disclaimer of opinion**, as applicable.

Part II: FINANCIAL STATEMENTS (To be completed by auditor) Report ID: 801298 Version: 1

1. Type of audit report

Mark either: ☐ Unmodified opinion OR Any combination of: ☐ Qualified opinion ☐ Adverse opinion ☐ Disclaimer of opinion

Item 2 – Is a going concern emphasis of matter paragraph included in the audit report?

2. Is a "going concern" emphasis-of-matter paragraph included in the audit report?

○ Yes ◉ No

Select **Yes** or **No** to indicate whether a "going concern" emphasis-of-matter paragraph is included in the audit report.

Item 3 – Is a significant deficiency disclosed?

Select **Yes** or **No** to indicate the disclosure of a significant deficiency.

3. Is a significant deficiency disclosed?

○ Yes ○ No

Item 4 – Is a material weakness disclosed?

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

4. Is a material weakness disclosed?

○ Yes ○ No

Item 5 – Is a material noncompliance disclosed?

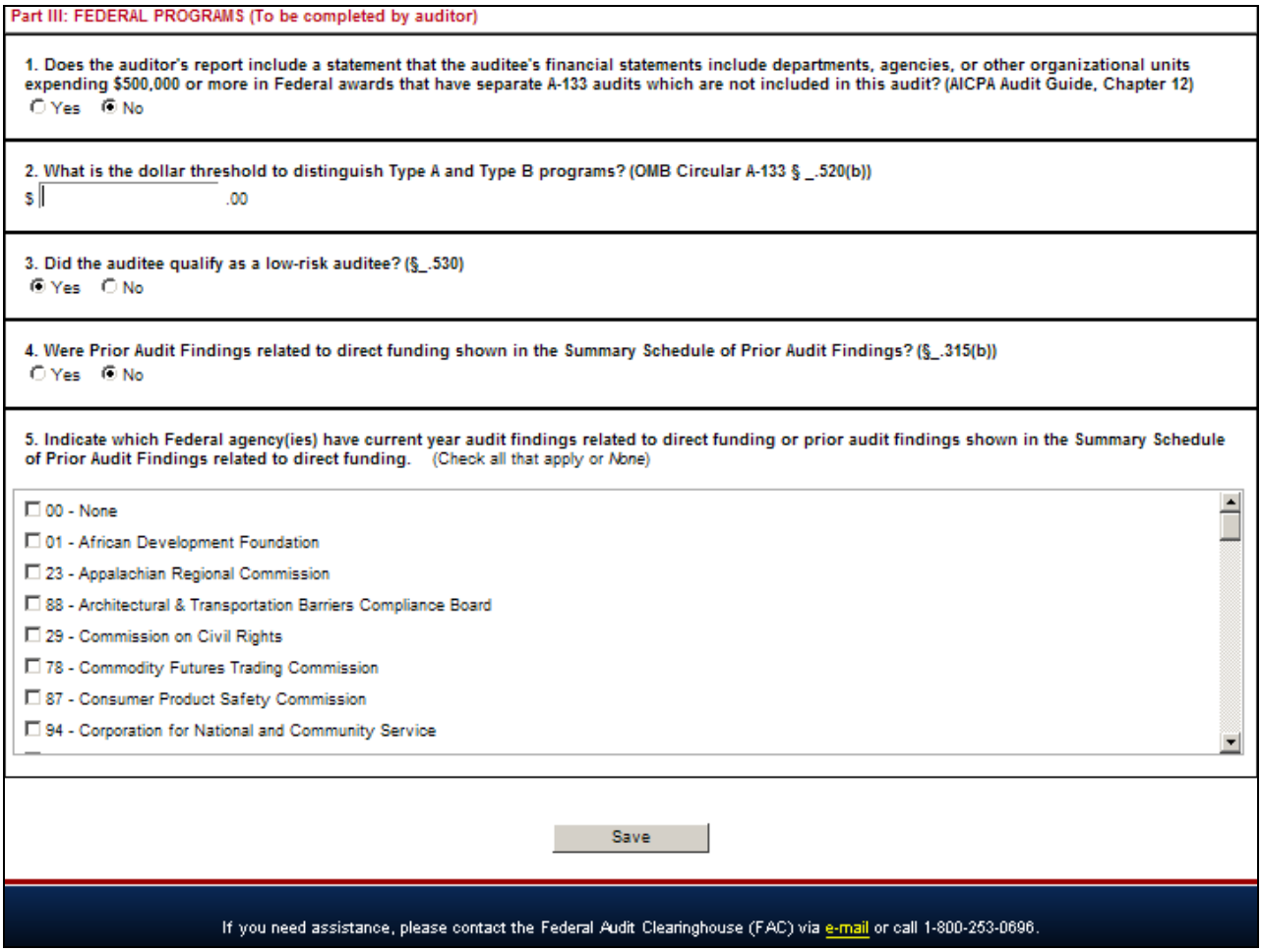
Select **Yes** or **No** to indicate the disclosure of a material noncompliance.

5. Is a material noncompliance disclosed?

○ Yes ○ No

3.5.2 Federal Programs

The auditor completes the Federal Programs portion of the form (Part III).


Part III: FEDERAL PROGRAMS (To be completed by auditor)

1. Does the auditor's report include a statement that the auditee's financial statements include departments, agencies, or other organizational units expending $500,000 or more in Federal awards that have separate A-133 audits which are not included in this audit? (AICPA Audit Guide, Chapter 12)
○ Yes ◉ No

2. What is the dollar threshold to distinguish Type A and Type B programs? (OMB Circular A-133 § _.520(b))
$ .00

3. Did the auditee qualify as a low-risk auditee? (§_.530)
◉ Yes ○ No

4. Were Prior Audit Findings related to direct funding shown in the Summary Schedule of Prior Audit Findings? (§_.315(b))
○ Yes ◉ No

5. Indicate which Federal agency(ies) have current year audit findings related to direct funding or prior audit findings shown in the Summary Schedule of Prior Audit Findings related to direct funding. (Check all that apply or None)

- ☐ 00 - None
- ☐ 01 - African Development Foundation
- ☐ 23 - Appalachian Regional Commission
- ☐ 88 - Architectural & Transportation Barriers Compliance Board
- ☐ 29 - Commission on Civil Rights
- ☐ 78 - Commodity Futures Trading Commission
- ☐ 87 - Consumer Product Safety Commission
- ☐ 94 - Corporation for National and Community Service

Save

If you need assistance, please contact the Federal Audit Clearinghouse (FAC) via e-mail or call 1-800-253-0696.

Item 1 – Does the auditor's report include a statement that the auditee's financial statements include departments, agencies, or other organizational units expending $500,000 or more in Federal awards that have separate A-133 audits which are not included in this audit? (AICPA Audit Guide, Chapter 12)

According to the American Institute of CPAs (AICPA) Audit Guide "Government Auditing Standards and Circular A-133 Audits", if the audit of Federal awards did not encompass the entirety of the auditee's operations expending Federal awards, identify the operations that are not included in a separate paragraph following the first paragraph of the report on major programs.

Select **Yes** or **No** to indicate the presence of such a paragraph for any departments, agencies or other organizational units not included in the audit, which expended $500,000 or more in Federal awards during the fiscal period.

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

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

2. What is the dollar threshold to distinguish Type A and Type B programs? (OMB Circular A-133 § _.520(b))
$ [ ] .00

Item 3 – Did the auditee qualify as a low-risk auditee? (§__.530)

Select **Yes** or **No** to indicate if the auditee qualifies as a low-risk auditee.

3. Did the auditee qualify as a low-risk auditee? (§_.530)
○ Yes ○ No

Item 4 –Were Prior Audit Findings related to direct funding shown in the Summary Schedule of Prior Audit Findings? (§__.315(b))

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

7. Were Prior Audit Findings related to direct funding shown in the Summary Schedule of Prior Audit Findings? (§_.315(b))
○ Yes ○ No

Item 5– Indicate which Federal agency(ies) have current year audit findings related to direct funding or prior audit findings shown in the Summary Schedule of Prior Audit Findings related to direct funding. (Check all that apply or *None*)

Select the applicable agency(ies). A Federal agency needs to be marked only if the Schedule of Findings and Questioned Costs indicate audit findings relating to Federal awards that the awarding agency provided directly OR if the Summary Schedule of Prior Audit Findings reports the status of any audit findings relating to Federal awards that the Federal awarding agency provided directly.

8. Indicate which Federal agency(ies) have current year audit findings related to direct funding or prior audit findings shown in the Summary Schedule of Prior Audit Findings related to direct funding. (Check all that apply or *None*)

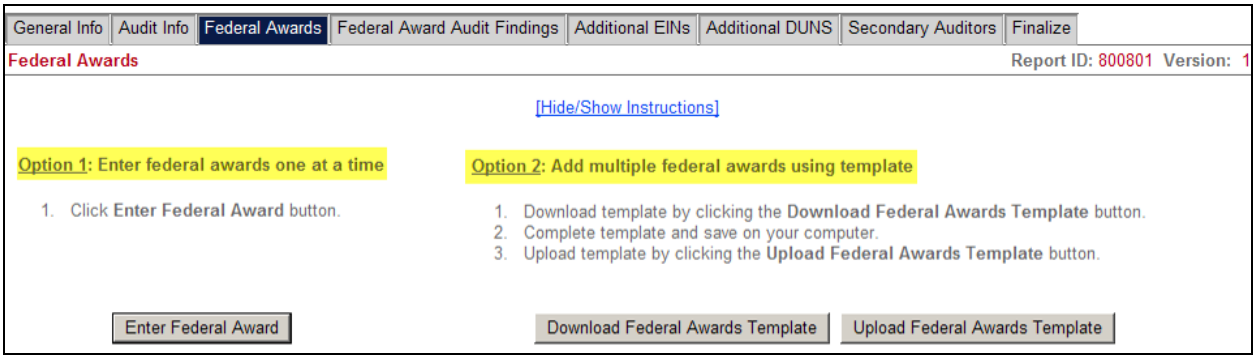
- ☐ 00 - None
- ☐ 01 - African Development Foundation
- ☐ 23 - Appalachian Regional Commission
- ☐ 88 - Architectural & Transporation Barriers Compliance Board
- ☐ 13 - Central Intelligence Agency
- ☐ 29 - Commission on Civil Rights
- ☐ 78 - Commodity Futures Trading Commission
- ☐ 87 - Consumer Product Safety Commission

Note: Some Federal agencies use the same Catalog of Federal Domestic Assistance (CFDA) prefixes. Use the CFDA prefix used on the Federal award application. If the auditor found audit finding(s) for a direct award, identify the specific Federal agency to which the FAC is required to distribute audit copies.

The Federal cognizant agency for audit list is located on the FAC website's reference page[6].

3.6 Federal Awards Tab

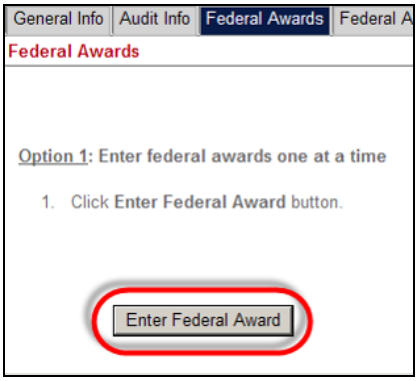
The auditor completes this portion of the form. There are two ways to enter Federal Awards: 1) manual entry - entering one award one at a time, or 2) upload a spreadsheet - adding multiple awards at a time.



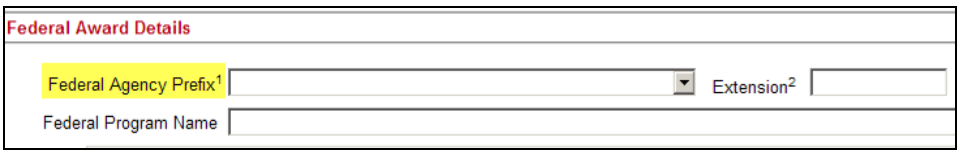
3.6.1 Adding Federal Awards One at a Time

Follow this procedure for manually entering one federal award at a time:

1. Click the **Enter Federal Award** button.

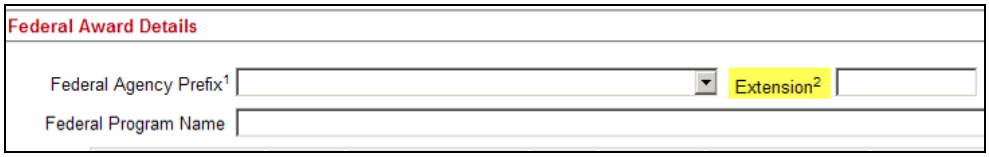


2. Select the CFDA Federal Agency Prefix.



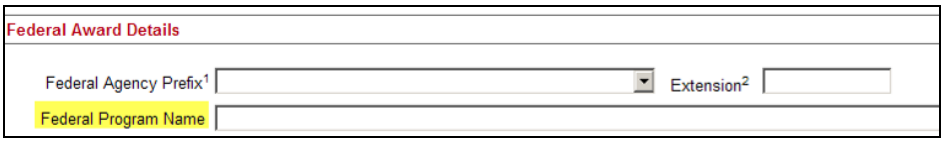
[6] http://harvester.census.gov/fac/dissem/reports2.html

3. Type the CFDA Extension.

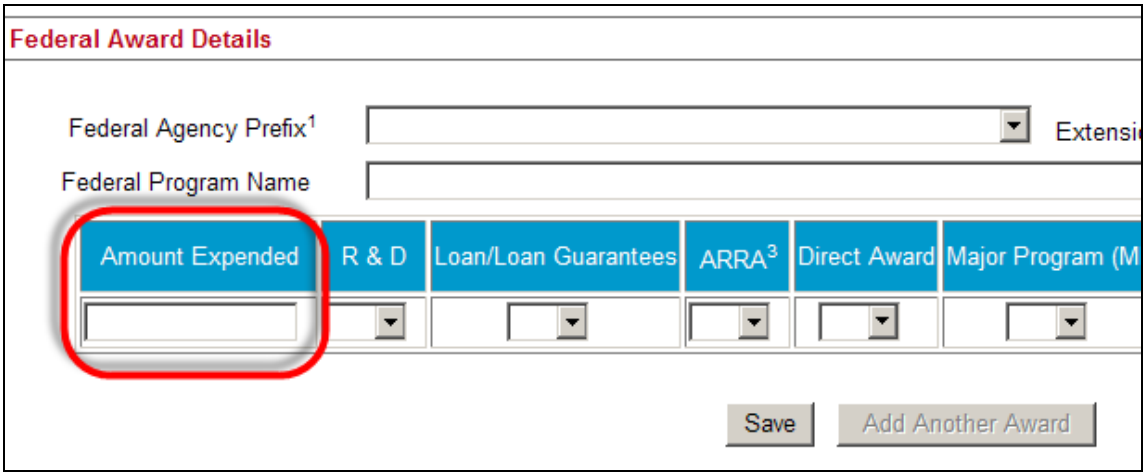


4. Type the Federal Program Name.

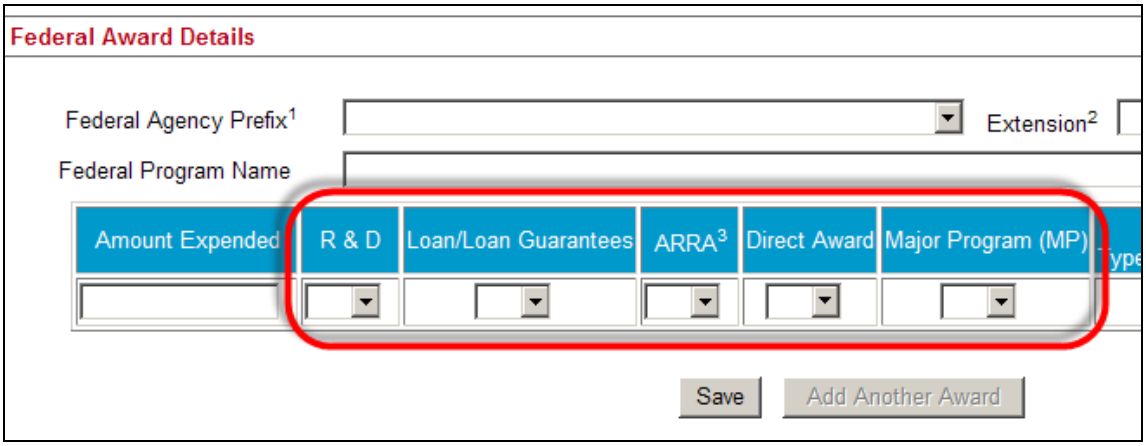
   In addition to the name of the Federal program, the name of the pass-through entity and the identifying number assigned to the pass-through entity can also be included in this field. Maximum character length for this field is 74, so please abbreviate if necessary.



5. Enter the Amount Expended. (Note: Use whole dollars. No commas, decimals or letters)



6. The following five fields require a selection of either **Y** for Yes or **N** for No.



R&D: select **Y** or **N** to indicate whether the Federal Award pertains to Research & Development

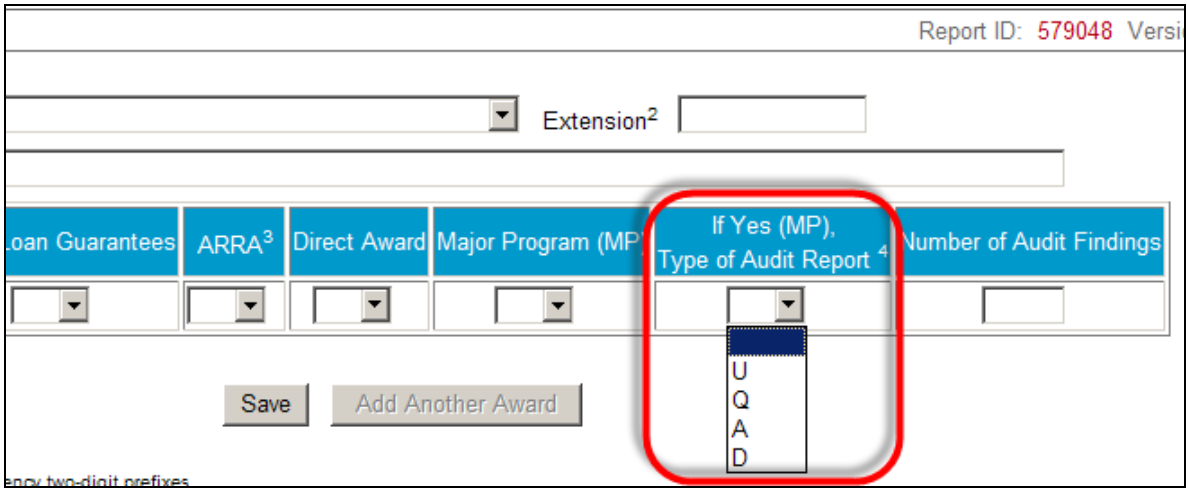
Loan & Loan Guarantee: select **Y** or **N** to indicate whether the Federal Award pertains to a Loan or a Loan Guarantee.

ARRA: select **Y** or **N** to indicate whether the Federal Award pertains to American Recovery and Reinvestment Act of 2009 (ARRA) funds

Direct Award: select **Y** or **N** to indicate whether the Federal Award is a Direct Award

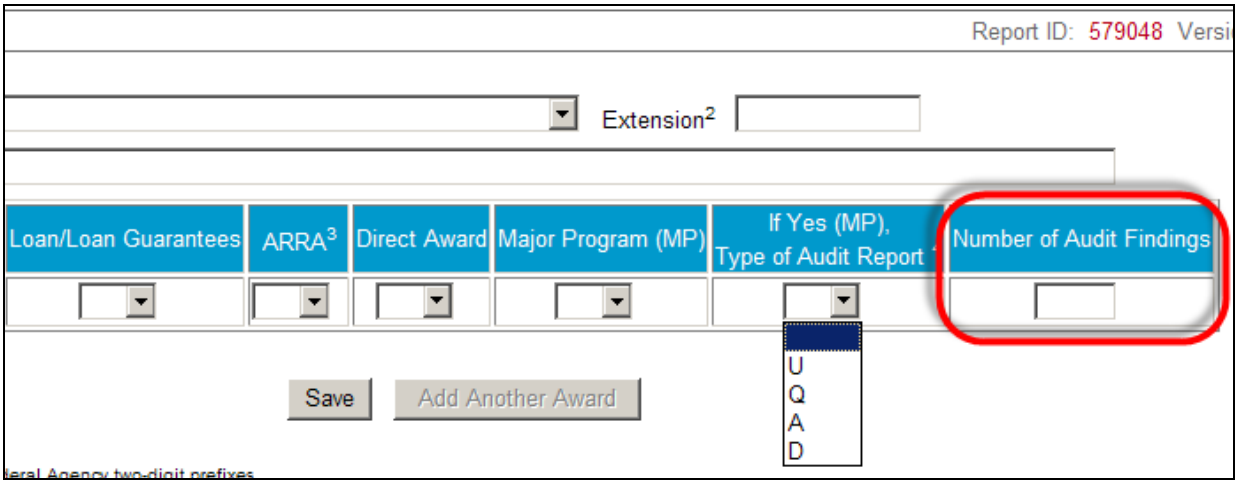
Major Program (MP): select **Y** or **N** to indicate whether the Federal Award is a Major Program

7. If the Federal Award is a Major Program, select the type of audit report from the drop down menu.



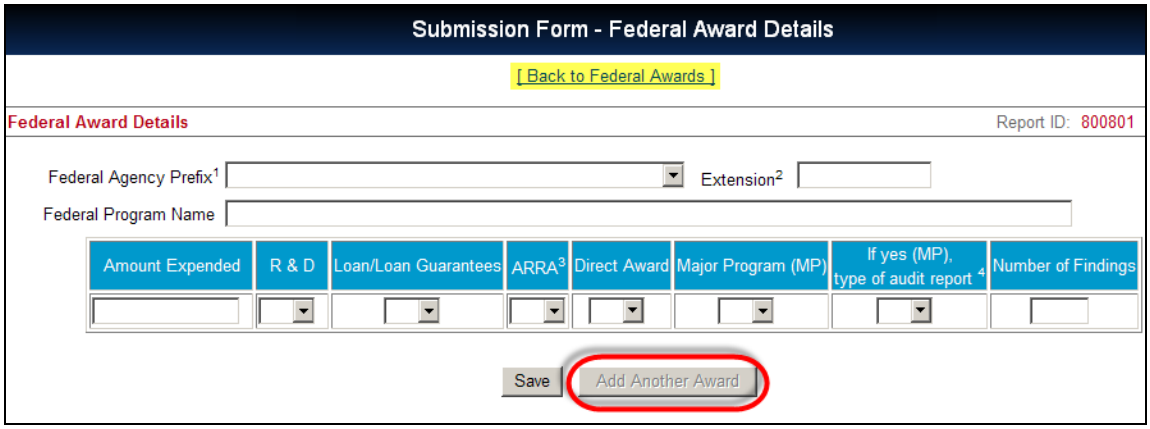
U = Unmodified opinion, Q = Qualified opinion, A = Adverse opinion, D = Disclaimer of opinion

8. Enter the number of findings for Federal award. If there are no findings, enter the number zero.



9. Verify that all entries are correct and click the **Save** button.

10. Click the **Add Another Award** button to clear the values and enter another award by repeating the procedure above. If you are finished entering data on this page, select the **Back to Federal Awards** link to return to the Federal Awards page.



3.6.2 Adding Multiple Federal Awards Using a Template

Respondents with any number of program lines can choose to upload Federal Award data. Entities that have more than 80 lines must use the upload feature. Once performed, you may not add additional rows to the display page. If additional rows are necessary, make changes to the spreadsheet and perform the upload procedure again.

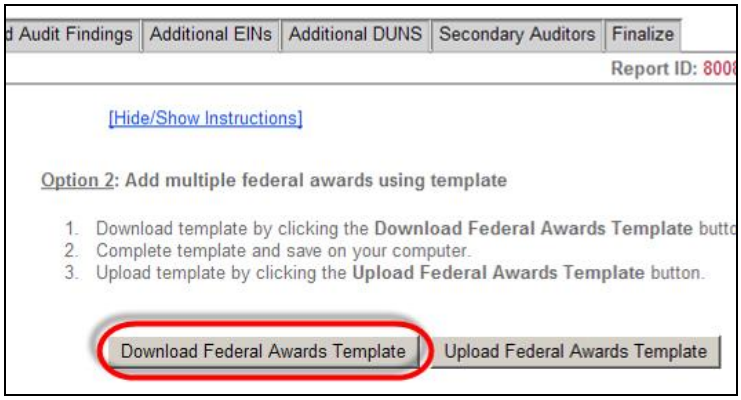
The FAC has provided a template to assist you in uploading data into Form SF-SAC. The template contains all of the necessary header information, edit checks and appropriate drop down answers.

Follow this procedure to add multiple federal awards at a time using the Federal Awards template:

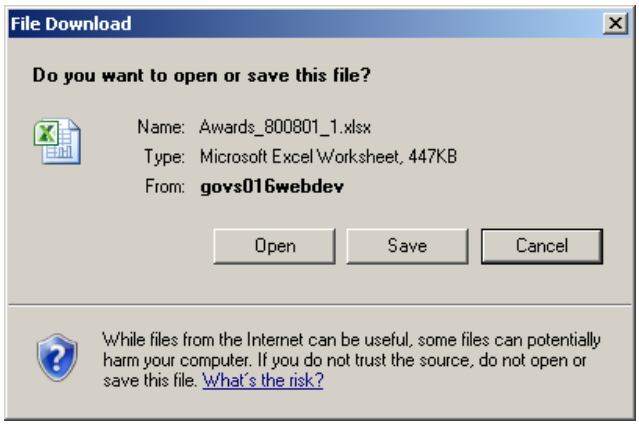
(*Field sizes for the Federal Awards template)*

Column Name	Column Size
CFDA Prefix	2
Extension	50
Federal Program Name	74
Amount Expended	
R&D	1
Loan/Loan Guarantee	1
ARRA	1
Direct Award	1
Major Program (MP)	1
If yes (MP), type of audit report	1
Number of Audit Findings	

1. Click the **Download Federal Awards Template** button.



2. The File Download window will pop up. Select Open to view the Microsoft Excel template.



3. Fill out a separate row on the spreadsheet for each award. Refer to Section 3.6.1 (steps 2-10) for the value descriptions for each of the columns.

   The first three columns consist of:

Federal Agency Prefix	Extension	Federal Program Name

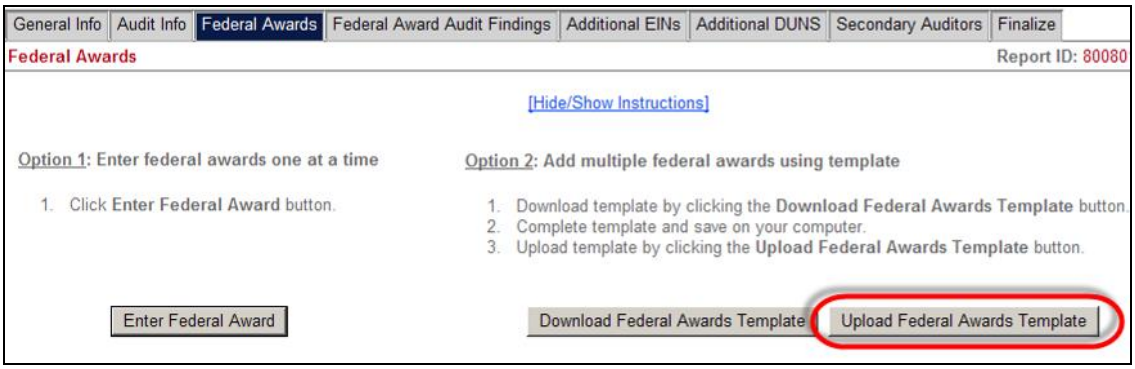
   The last eight columns consist of:

	Amount Expended	R & D	Loan / Loan Guarantee	ARRA	Direct Award	Major Program (MP)	If yes (MP), type of audit report	Number of Audit Findings

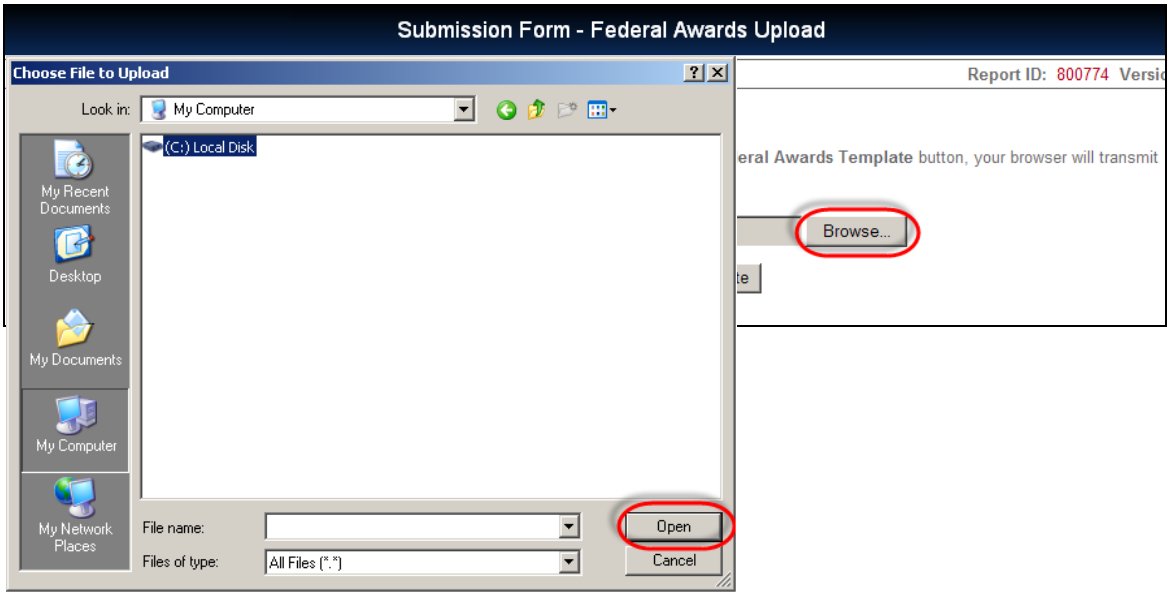
4. Once all rows have been filled in completely, save the template to your computer using the following naming convention: "Awards_[report id]_[version number].xlsx"

   For example, "Awards_999999_1.xlsx"

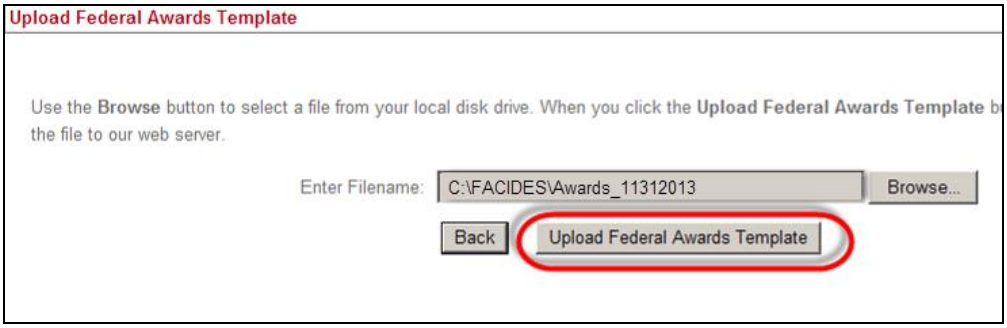
5. Return to the Federal Awards tab and click the **Upload Federal Awards Template** button to upload the template.



6. Click the **Browse** button to search for the spreadsheet that you just saved to your computer. Select the filename and click the **Open** button.



7. Click the **Upload Federal Awards Template** button.



8. After clicking the **Upload Federal Awards Template** button, the system validates the entry. If the spreadsheet has errors such as no records, blank rows or rows missing data, the system displays an error message with suggestions for correction.

9. Once validation passes, the system returns to the Federal Awards page. All entered awards display at the bottom of the page and are editable. Click the **Edit** link (last column) to modify the award details or to enter findings.

10. Individual awards can be edited. However, if you need to add additional Federal Award data after performing the upload, you must add that information to the spreadsheet and perform the upload procedure again. This will cause any data previously entered on the Federal Awards tab to be overwritten.

3.7 Federal Award Audit Findings Tab

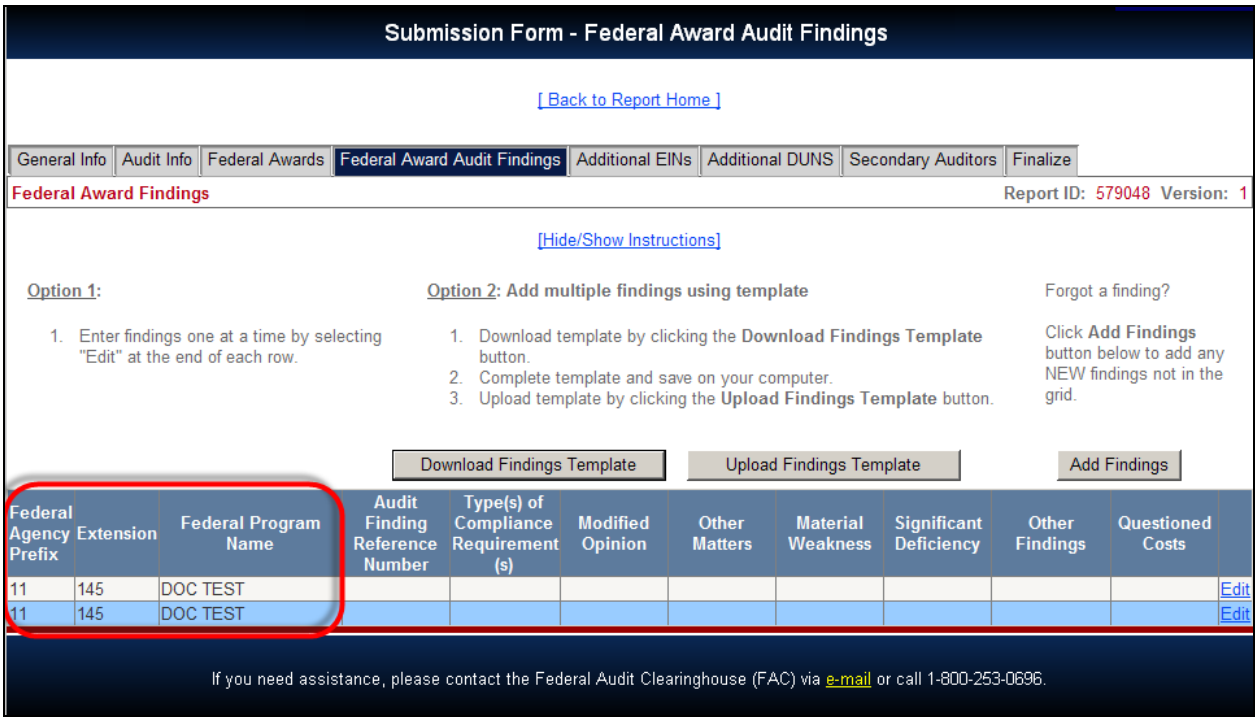
This tab is only necessary if audit findings were indicated on Federal programs from the Federal Awards tab.

The auditor completes this portion of the form. There are two ways to enter Federal Award Audit Findings: 1) manual entry - entering one audit finding at a time, or 2) upload a spreadsheet - adding multiple findings at a time.

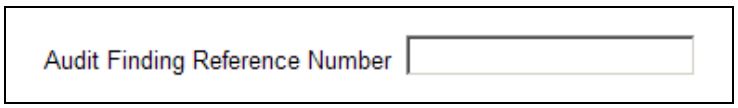
3.7.1 Entering Federal Award Audit Findings One at a Time

Follow this procedure to enter the Federal Award Audit Findings information one at a time.

The Federal Agency Prefix, CFDA Extension, and the Federal Program Name will auto-fill from the Federal Awards tab.



1. Click the **Edit** link (last column) of a federal award to enter findings.
2. Confirm that the Federal Program is the one you want to edit by reading the information at the top of the page. If not, click the **Back to Federal Award Audit Findings** link at the top of the page.
3. Enter the Type of Finding Reference number for the Federal Award. ***All audit reports submitted on or after January 2 2015, are required to follow the format of YYYY-###. This number and format must also match the uploaded audit.***



4. Enter the Compliance Requirements. Refer to Section 3.8 for the list of Compliance Requirements. Note: Beginning in FY 2013, audits no longer accept **O** as an acceptable Compliance Requirement. **ENTER LETTERS ONLY IF ENTERING MORE THAN ONE LETTER. DO NOT SEPARATE WITH COMMAS OR DASHES.**

5. The following six fields require a selection of either **Y** for Yes or **N** for No.

Modified Opinion: Select **Y** or **N** if the auditor identified the finding in the Report on Compliance for each Major Federal Program as the basis for a Modified Opinion.

Other Matters: Select **Y** or **N** if the auditor identified the finding in the Report on Compliance for each Major Federal Program as the basis for Other Matters.

Material Weakness: Select **Y** or **N** if the auditor identified the finding in the Report on Internal Control over Compliance as a Material Weakness.

Significant Deficiency: Select **Y** or **N** if the auditor identified the finding in the Report on Internal Control over Compliance as a Significant Deficiency.

Other Findings: Select **Y** or **N** if there are no Compliance Findings or Internal Control Findings. If the Auditor marked "**N**" in all four columns, mark "**Y**" to indicate Other Findings.

Questioned Costs: Select Y or N if the Federal award had questioned costs.

The 9 valid combinations allowed are:

Modified Opinion	Other Matters	Material Weakness	Significant Deficiency	Other Findings
Y	N	N	N	N
Y	N	Y	N	N
Y	N	N	Y	N
N	Y	N	N	N
N	Y	Y	N	N
N	Y	N	Y	N
N	N	Y	N	N
N	N	N	Y	N
N	N	N	N	Y

3.7.2 Adding Multiple Federal Awards Audit Findings Using a Template

Respondents with any number of program lines can choose to upload Federal Award Audit Findings data. Entities that have more than 80 lines must use the upload feature. Once performed, you may not add additional rows to the display page. If additional rows are necessary, make changes to the spreadsheet and perform the upload procedure again.

The FAC has provided a template to assist you in uploading data into Form SF-SAC. The template contains all of the necessary header information, edit checks and appropriate drop down answers.

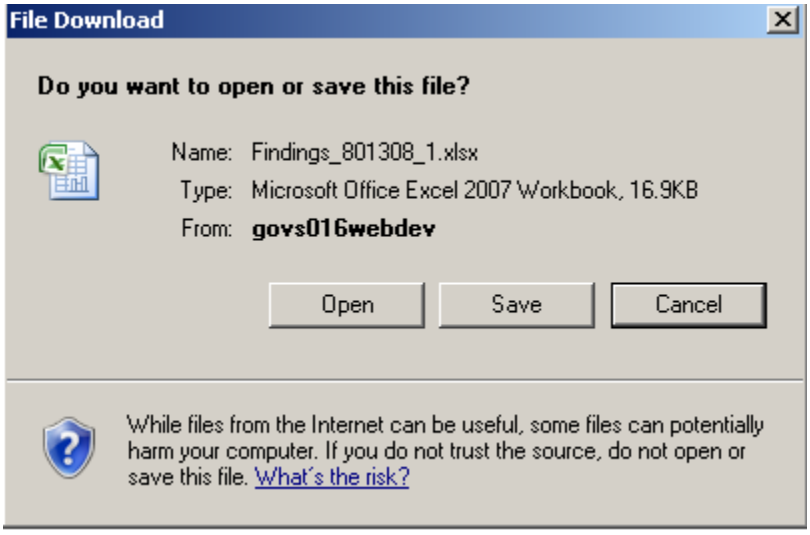
Follow this procedure to add multiple federal awards at a time using the Federal Awards Findings template.

(*Field Sizes for the Federal Awards Audit Findings template)*

Column Name	Column Size
Audit Finding Reference Number	100
Type(s) of Compliance Requirement(s)	16
MODIFIEDOPINION	1
OTHERNONCOMPLIANCE	1
MATERIALWEAKNESS	1
SIGNIFICANTDEFICIENCY	1
OTHERFINDINGS	1
QCOSTS	1

1. Click the **Download Findings Template** button.

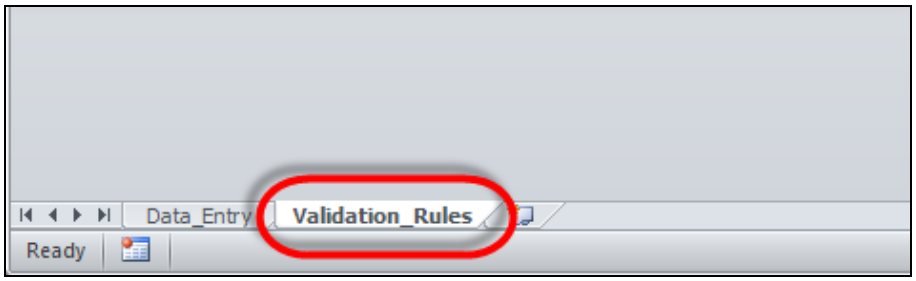
2. The File Download window will pop up. Select **Open** to view the Microsoft Excel template.



3. Fill out a separate row on the spreadsheet for each award. The Federal Agency Prefix and Extension will auto-fill from the Federal Awards tab. Refer to Section 3.6.1 (steps 2-5) for the value descriptions for each of the columns.

	C	D	F	G	H	I	J	K	L	M
1	Federal Agency Prefix	Extension	Audit Finding Reference Number	Type(s) of Compliance Requirement(s)	Modified Opinion	Other Matters	Material Weakness	Significant Deficiency	Other Findings	Questioned Costs
2	11	145								
3	11	145								
4	11	145								
5	11	145								
6	11	145								
7	11	145								
8	11	145								
9	11	145								
10	11	145								

The 9 valid combinations can be found on the second tab of the Excel spreadsheet.

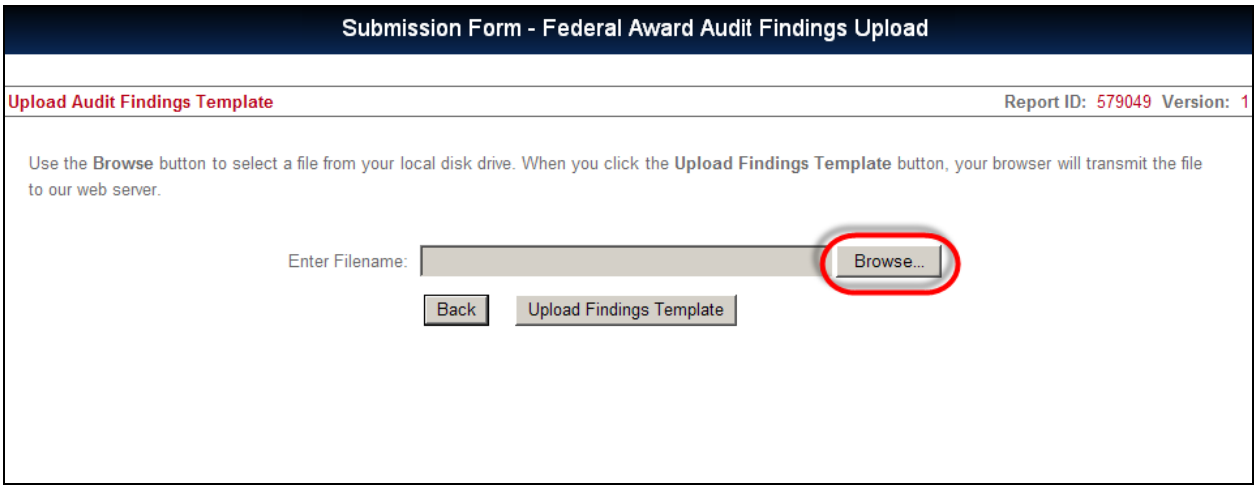


4. Once all rows have been filled in completely, save the template to your computer using the following naming convention: "Findings_[report id]_[version number].xlsx"

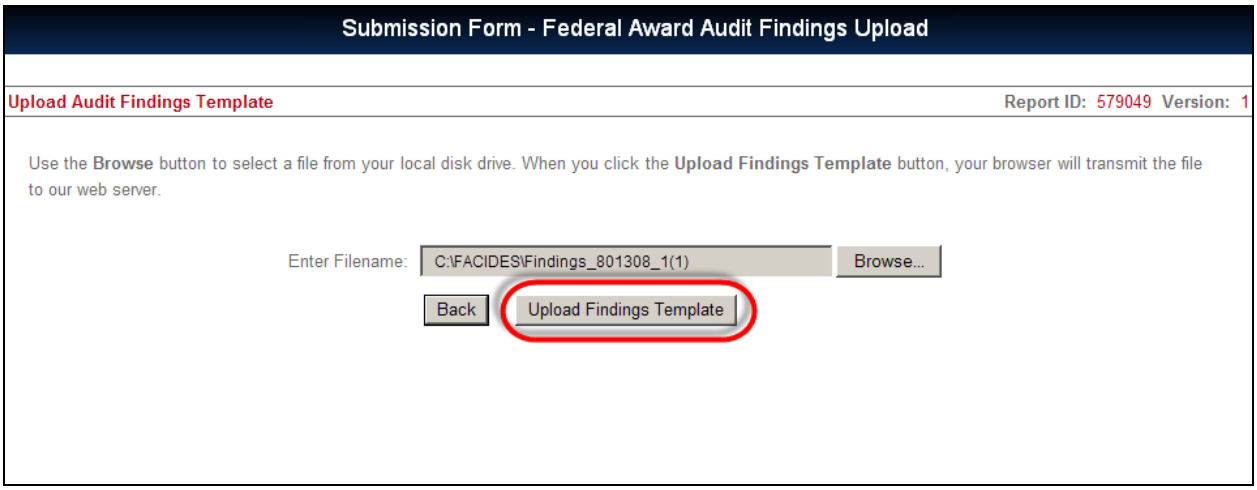
   For example, "Findings_999999_1.xlsx"

5. Return to the Federal Awards Findings tab and click the **Upload Findings Template** button to upload the template.

6. Click the **Browse** button to search for the spreadsheet that you just saved to your computer. Select the filename and click the **Open** button.

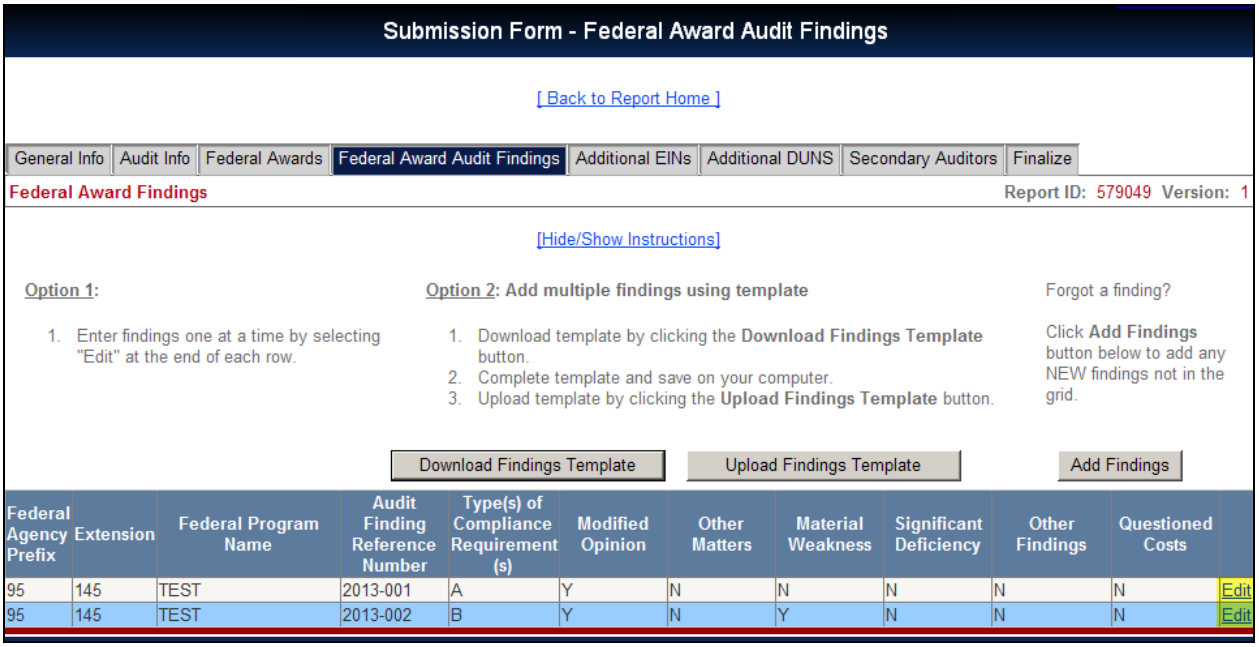


7. Click the **Upload Findings Template** button.



8. After clicking the **Upload Findings Template** button, the system validates the entry. If the spreadsheet has errors such as no records, blank rows or rows missing data, the system displays an error message with suggestions for correction.

9. Once validation passes, the system returns to the Federal Awards page. All entered awards display at the bottom of the page and are editable. Click the **Edit** link (last column) to modify the award details or to enter findings.



10. Individual awards can be edited. However, if you need to add additional Federal Award Findings data after performing the upload, you must add that information to the spreadsheet and perform the upload procedure again. This will cause any data previously entered on the Federal Awards Findings tab to be overwritten.

3.8 Compliance Requirements

The following is the list of compliance requirements. Refer to this list while entering compliance requirements on Form SF-SAC:

A. Activities allowed or unallowed

B. Allowable costs/costs principles

C. Cash management

D. Davis-Bacon Act

E. Eligibility

F. Equipment and real property management

G. Matching, level of effort, earmarking

H. Period of availability of Federal funds

I. Procurement and suspension and debarment

J. Program income

K. Real property acquisition and relocation assistance

L. Reporting

M. Subrecipient monitoring

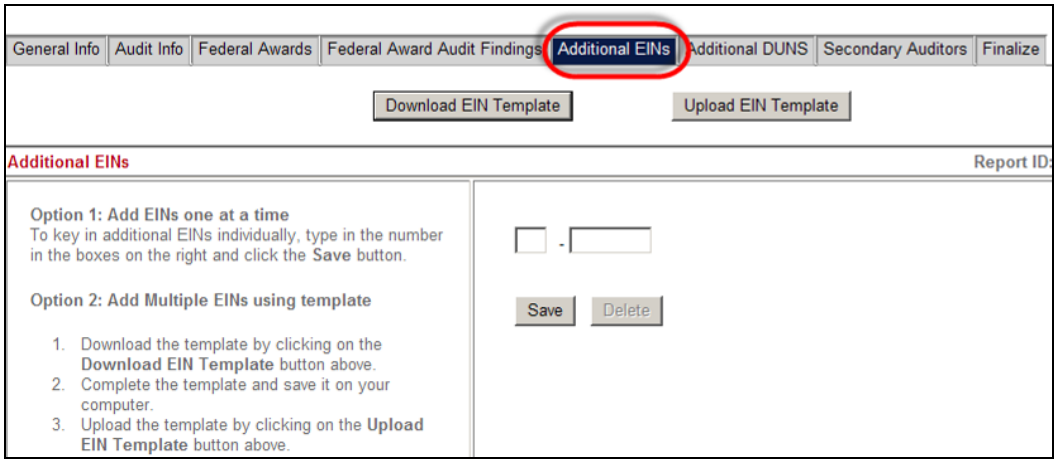
N. Special tests and provision

O. None*Not valid for FY 2013. This is only to be used on forms FY2008-FY2012**

P. Other

3.9 Additional EINs Tab

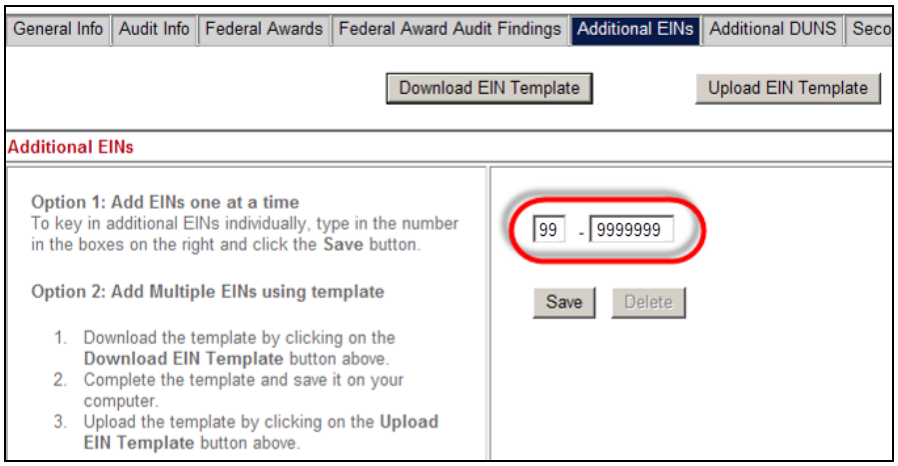
If there are additional EINs associated with a report, you must list them under the Additional EINs tab. Enter EINs either manually or through the provided template.



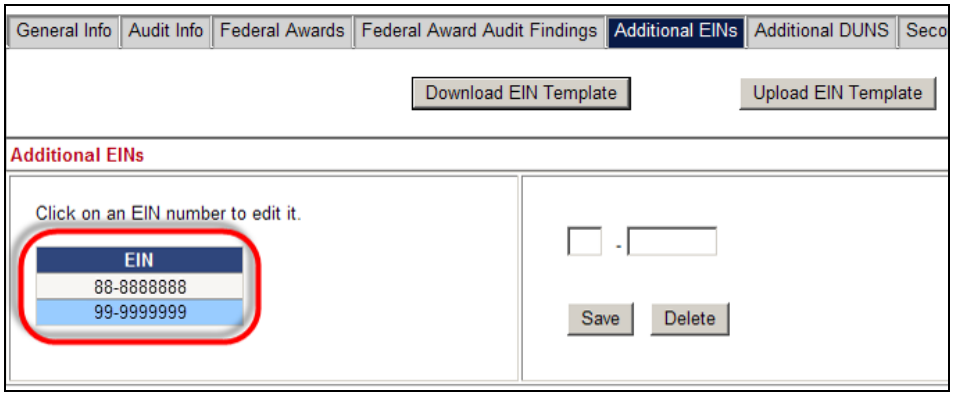
3.9.1 Adding EINs Manually

Follow this procedure to add additional EINs manually:

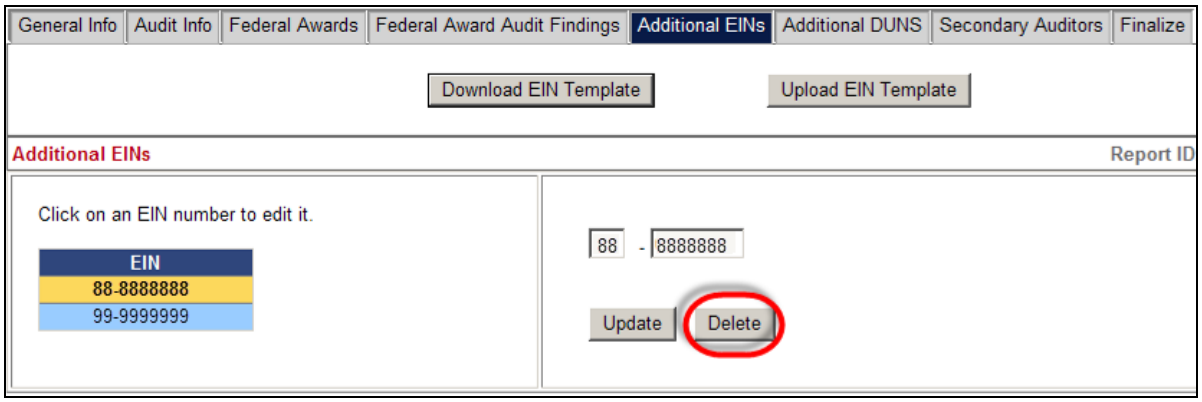
1. Type each additional EIN individually in the provided fields and click the **Save** button.



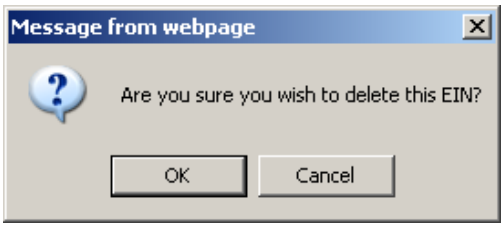
2. Each entered EIN will appear on the left hand side of the page.



3. To remove or delete an EIN, select it from the list in the left panel. It will highlight in yellow and the number will appear in the field. Click the **Delete** button.



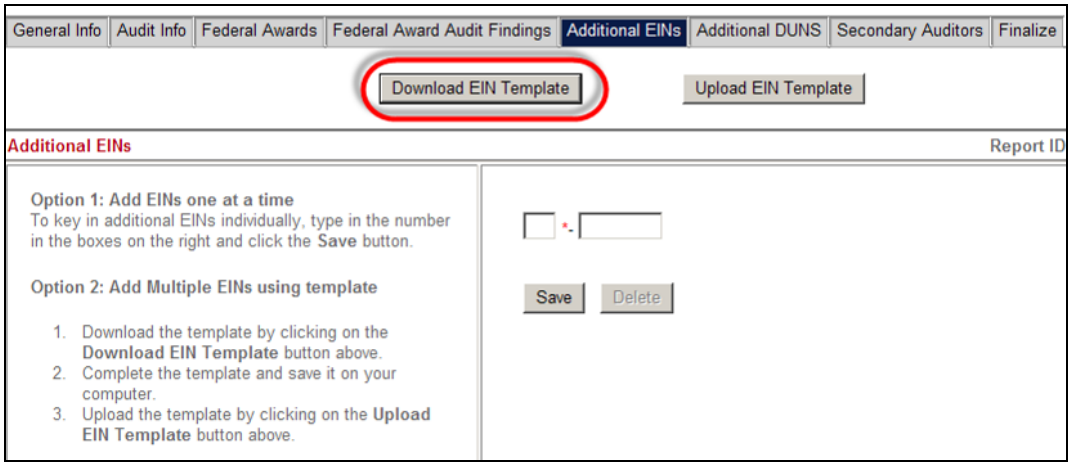
4. A message pop-up window will appear. Select the **OK** button to continue or the **Cancel** button to stop the deletion process.



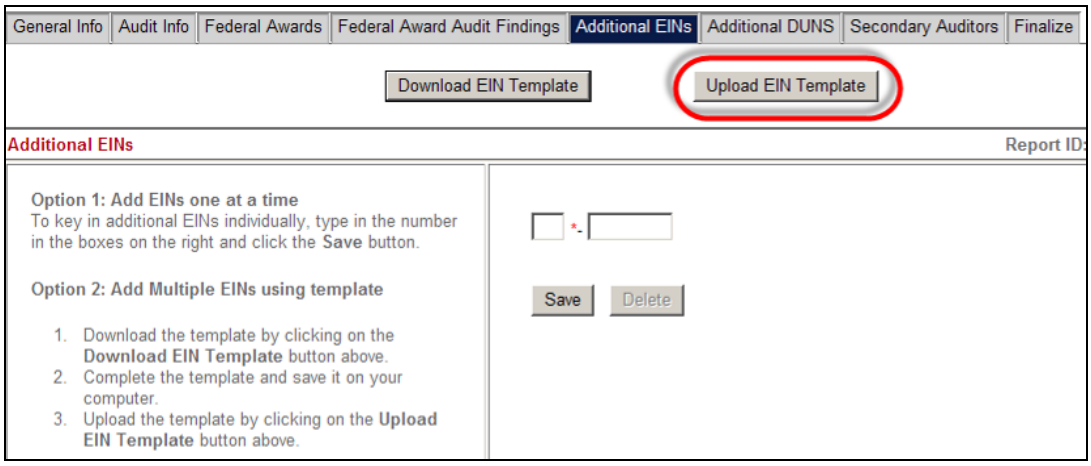
3.9.2 Adding Multiple EINs Using a Template

Follow this procedure to add additional EINs using the EIN template:

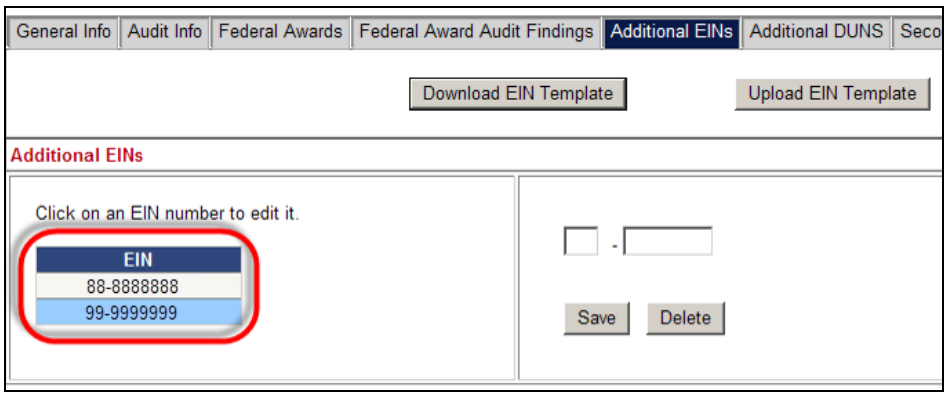
1. Click the **Download EIN Template** button to retrieve the template.



2. Complete the template and save it to your computer.
3. Upload the template by clicking the **Upload EIN Template** button.



4. Each entered EIN will appear on the left hand side of the page.

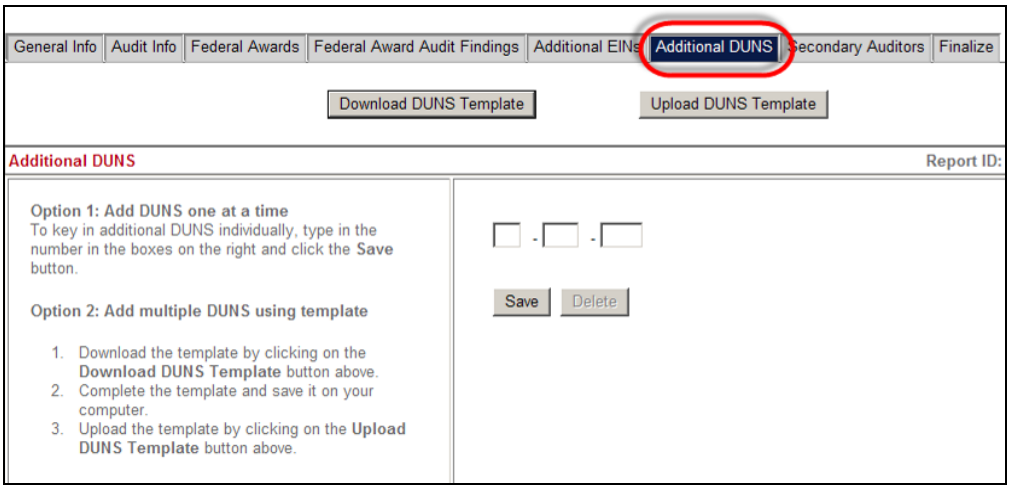


5. To remove or delete an EIN, follow steps 3 - 4 in Section 3.9.1.
6. Individual EINs can be edited. However, if you need to add additional data after performing the upload, you must add that information to the spreadsheet and perform the

upload procedure again. This will cause any data previously entered on the Federal Awards tab to be overwritten.

3.10 Additional DUNS Tab

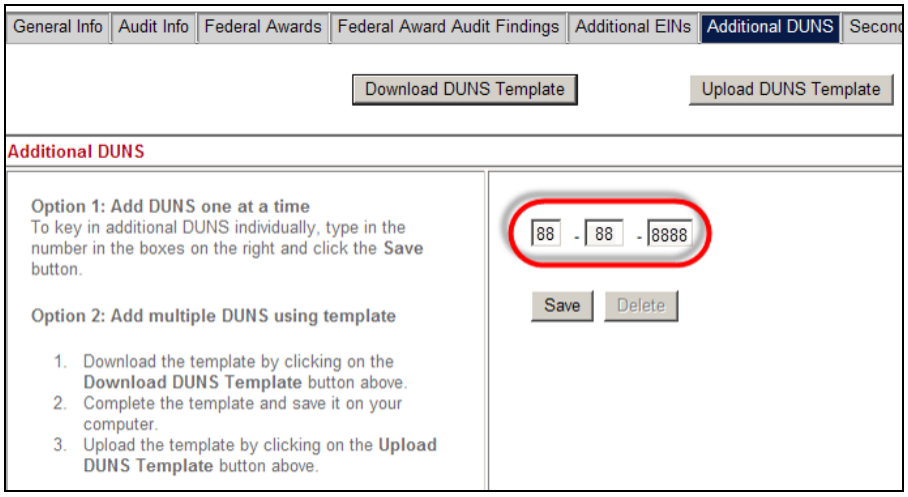
If there are additional DUNS associated with a report, list them under the Additional DUNS tab. DUNS, like EINs, can be entered either manually or through the provided template.



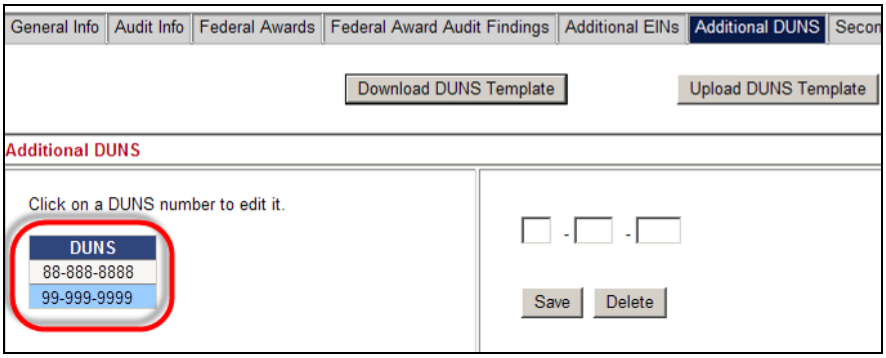
3.10.1 Adding DUNS Manually

Follow this procedure to add additional DUNS manually:

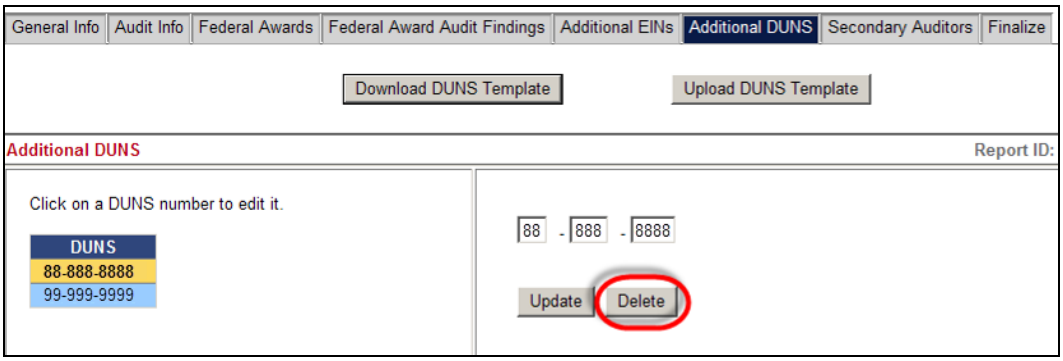
1. Type each additional DUNS individually in the provided fields and click the **Save** button.



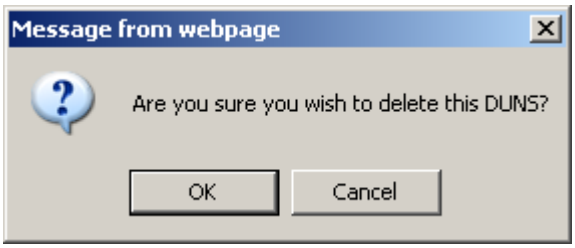
2. Each entered DUNS will appear on the left hand side of the page.



3. To remove or delete a DUNS, select it from the list in the left panel. It will highlight in yellow and the number will appear in the field. Click the **Delete** button.



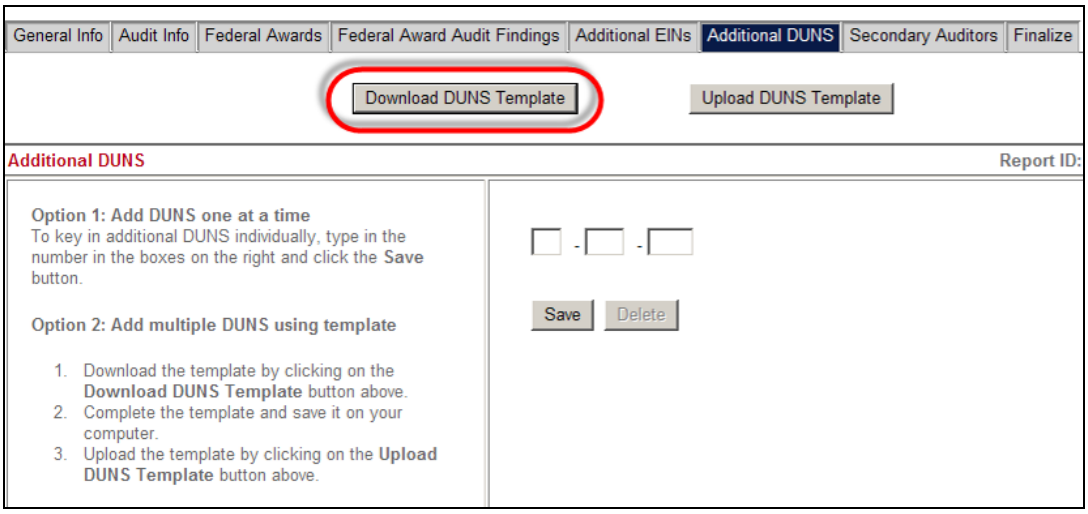
4. A message pop-up window will appear. Select the **OK** button to continue or the **Cancel** button to stop the deletion process.



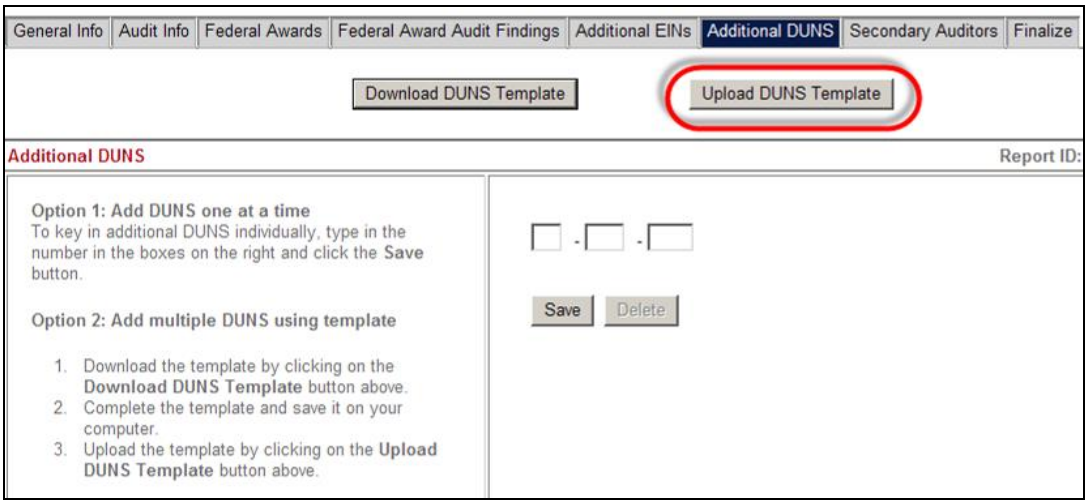
3.10.2 Adding Multiple DUNS Using a Template

Follow this procedure to add additional DUNS using the DUNS template:

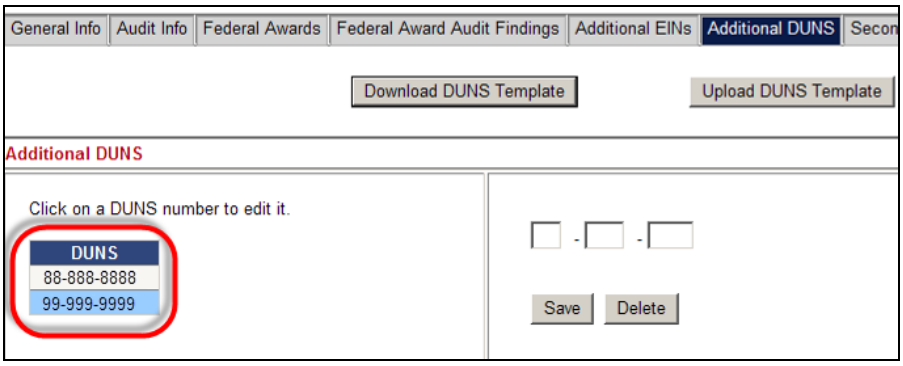
1. Click the **Download DUNS Template** button to retrieve the template.



2. Complete the template and save it to your computer.
3. Upload the template by clicking the **Upload DUNS Template** button.



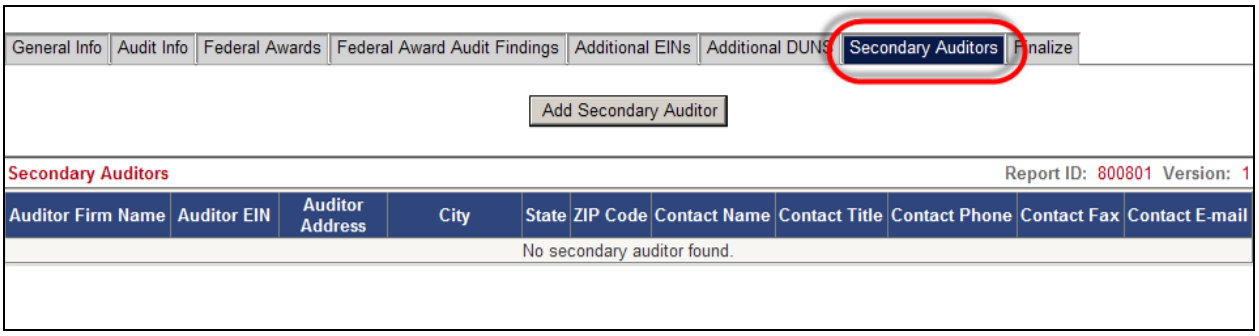
4. Each entered DUNS will appear on the left hand side of the page.



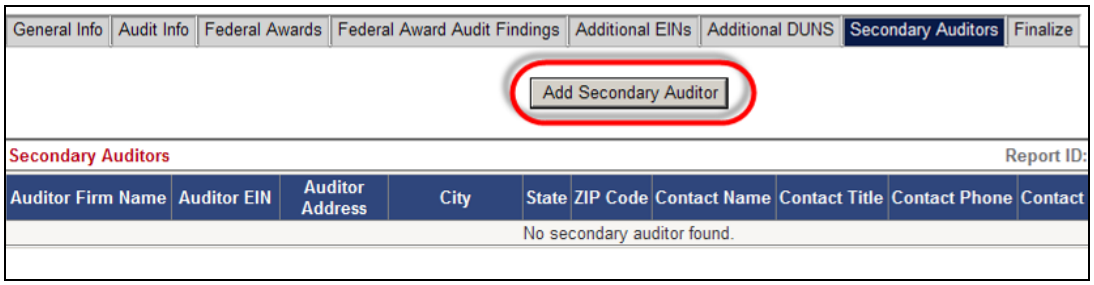
5. To remove or delete a DUNS, follow steps 3 - 4 in Section 3.10.1.
6. Individual DUNS can be edited. However, if you need to add additional data after performing the upload, you must add that information to the spreadsheet and perform the upload procedure again. This will cause any data previously entered on the DUNS tab to be overwritten.

3.11 Secondary Auditors Tab

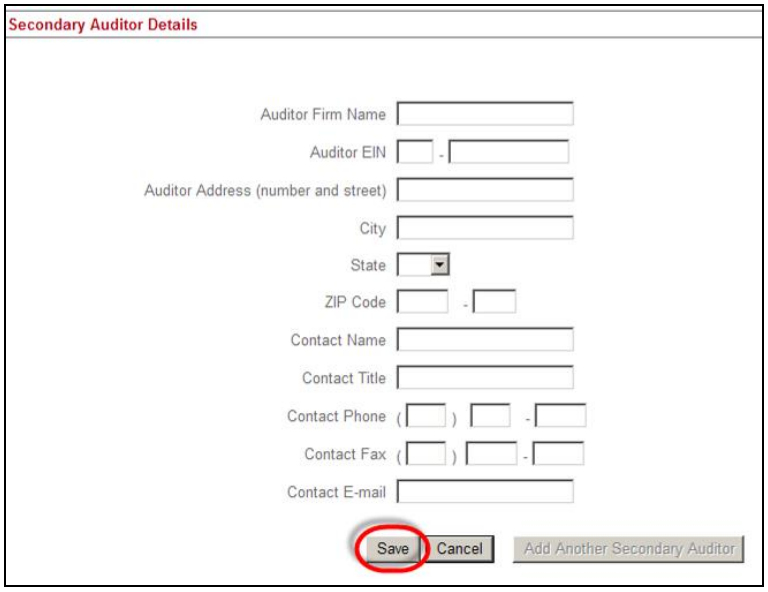
If there are additional auditors who worked on the audit, add them under the Secondary Auditors tab. You may add a maximum of twelve auditors. Please note, these auditors do not certify any portion of the Single Audit Reporting package.



1. To add a secondary auditor, click the **Add Secondary Auditor** button.

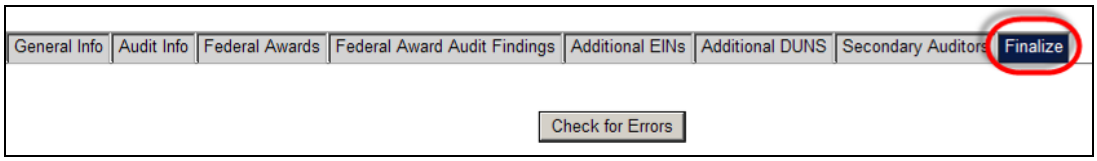


2. Fill in the Secondary Auditor Details completely, and click the **Save** button. Once you are finished inputting the Secondary Auditors Data proceed to the Finalize tab.

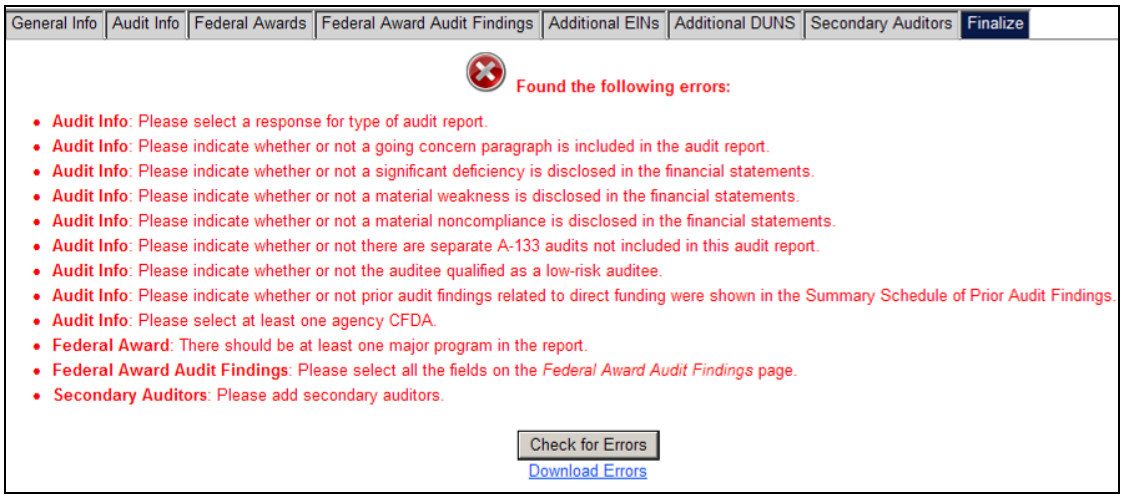


3.12 Finalize Tab

The new IDES system provides a validation program that automatically checks Form SF-SAC for errors or inconsistencies.



1. To start the validation, click the **Check for Errors** button.
2. If there are any errors, the system will specify the page on which the error(s) occurred and the corrective action needed.

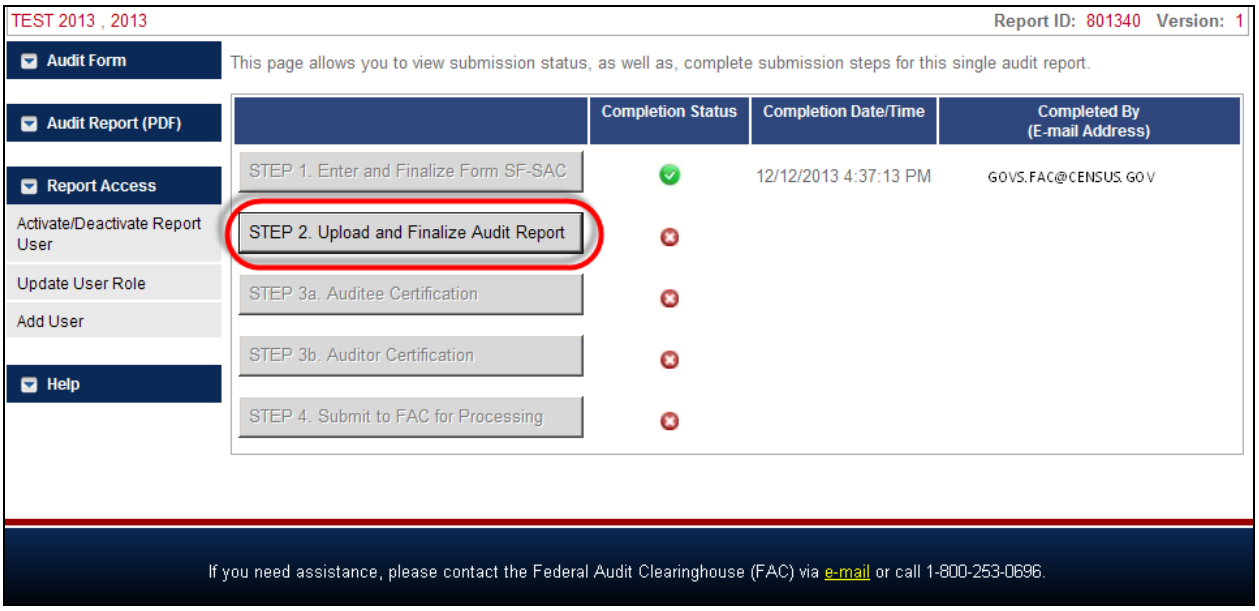


3. If there are no errors, click the **Finalize** button, which locks the form and will advance you to the next step of uploading the audit.

4.0 UPLOAD AND FINALIZE AUDIT REPORT

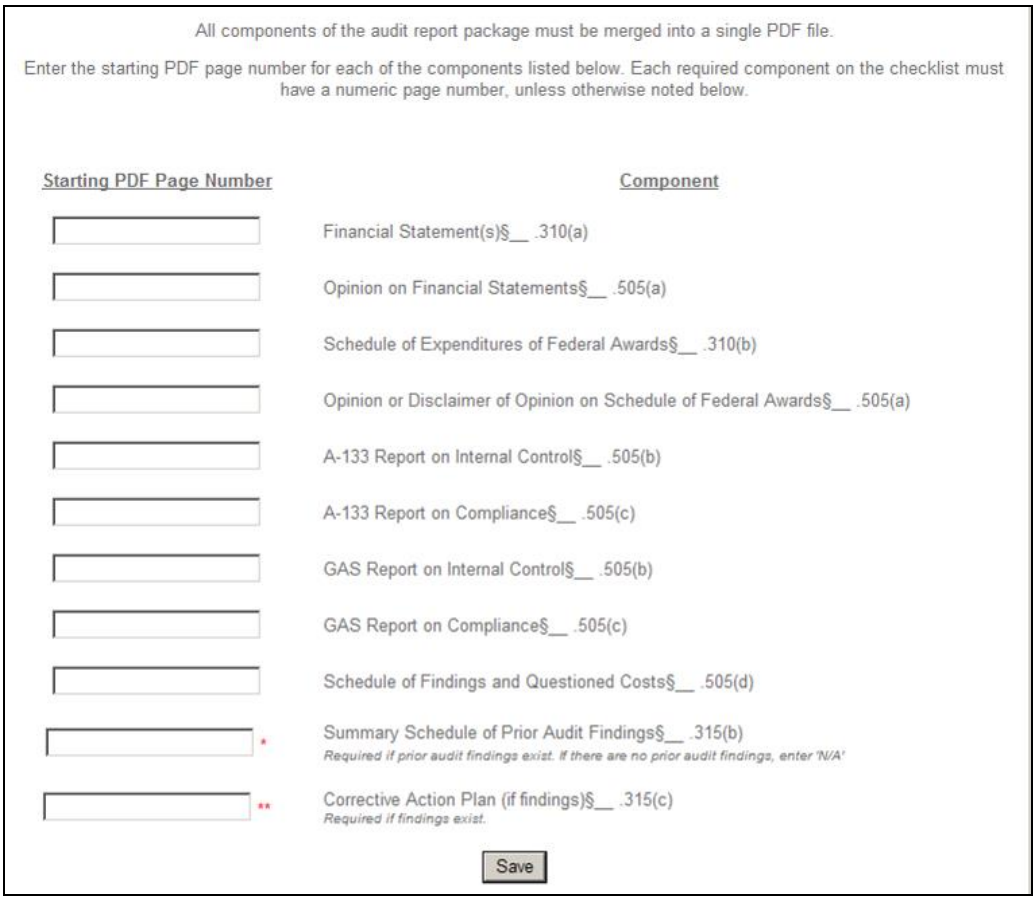
Starting January 2, 2015, all PDFs must be text searchable, unencrypted and unlocked. If you fail to meet these requirements, your reporting package will NOT be accepted. Instructions on how to create an acceptable PDF are in Appendix III of this document. These instructions are also located on the Single Audit Reporting Package Upload page, which is the next screen after clicking **STEP 2. Upload and Finalize Audit Report**.

1. From the Report Home page, click the **STEP 2. Upload and Finalize Audit Report** button.



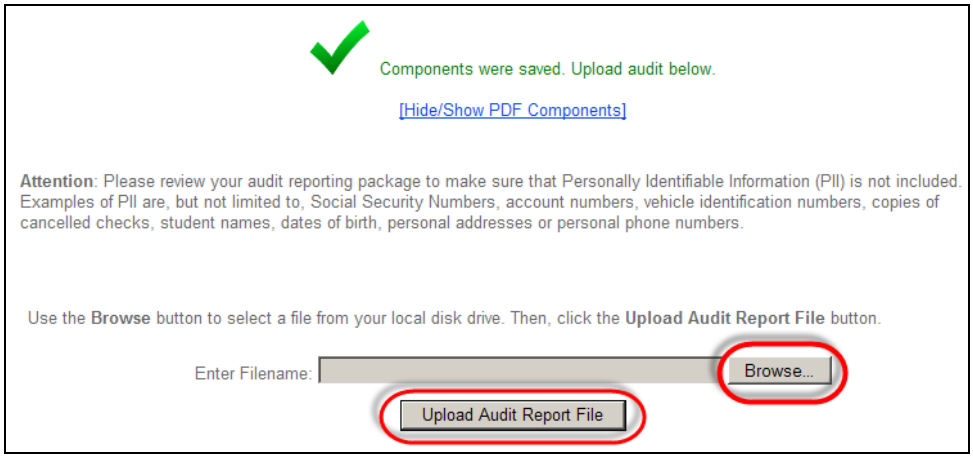
2. Read the important notice and compliant PDF instructions.

3. Enter the **Starting PDF Page Number** for each of the components listed. If the component is not included in the audit, enter N/A in the field.



4. Click the **Save** button.

5. Click the **Browse** button to search for the PDF on your computer. Select the filename and click the **Open** button.



6. Click the **Upload Audit Report File** button.
7. A window will pop up indicating that the audit report uploaded successfully.

8. Close the window. You will be returned to the Report Home page. The applicable STEP 3 button will be activated (**STEP 3a. Auditee Certification** if you are the auditee or **STEP 3b. Auditor Certification** if you are the auditor. Follow the instructions listed below (Section 5.0; starting with step 4) to certify the report.

5.0 AUDITEE & AUDITOR CERTIFICATIONS

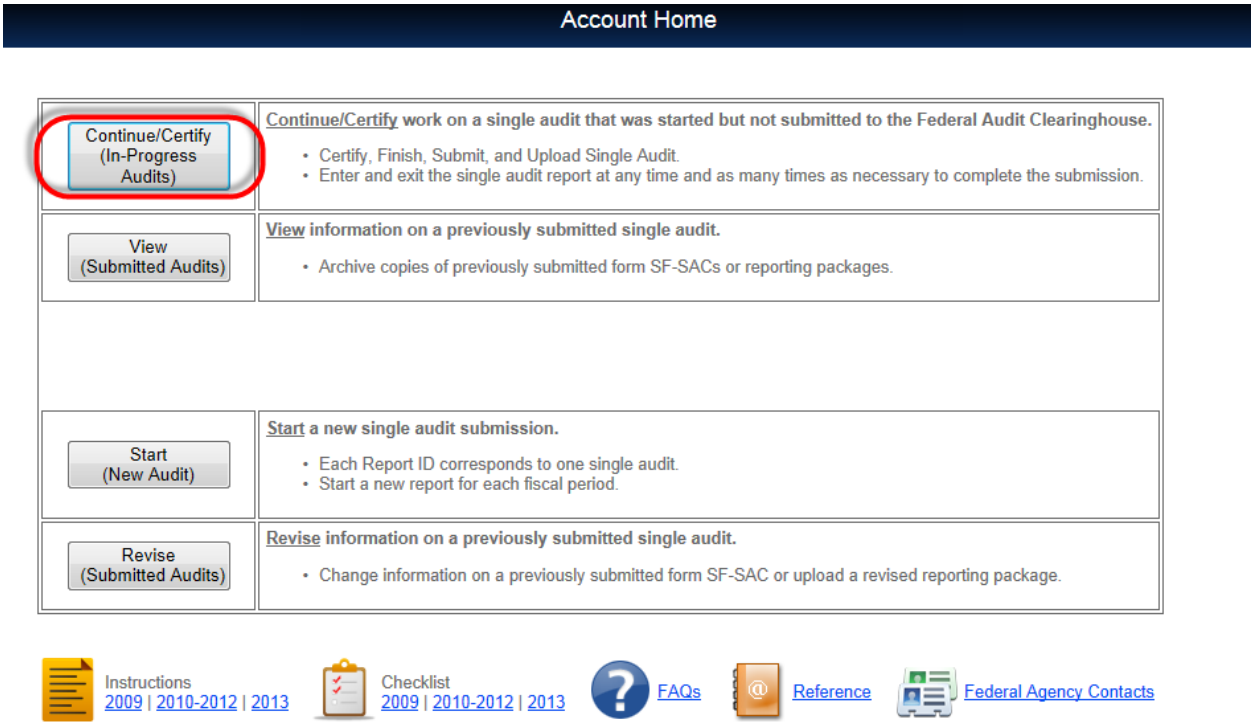
The new the IDES system no longer requires the use of signature codes when certifying the reporting package. Once the audit report upload is complete, the auditee and auditor will both receive an email notification stating that the certification process is ready for their action.

Please note, only one person can be in a report at any given time. If you attempt to access a report that is already in use by another user, you will receive an error notification.

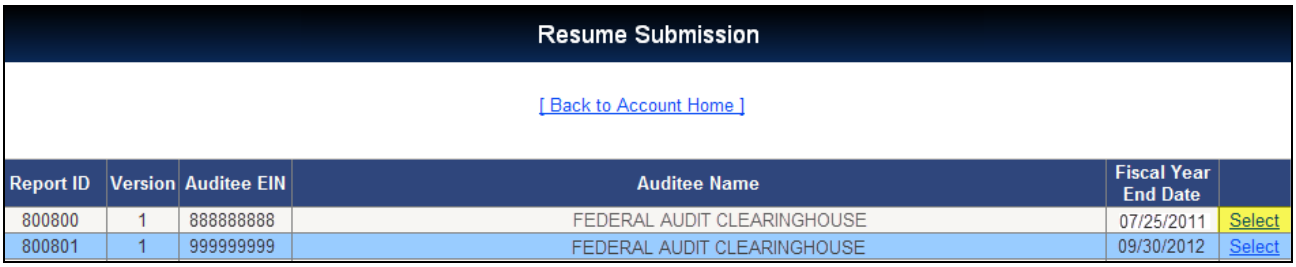
Follow this procedure to certify the reporting package. These steps apply to both the auditee and the auditor:

1. Once you receive notification that the single audit submission is ready for certification, log into the IDES site using your current e-mail address and password.

2. Click the **Continue/Certify** button.

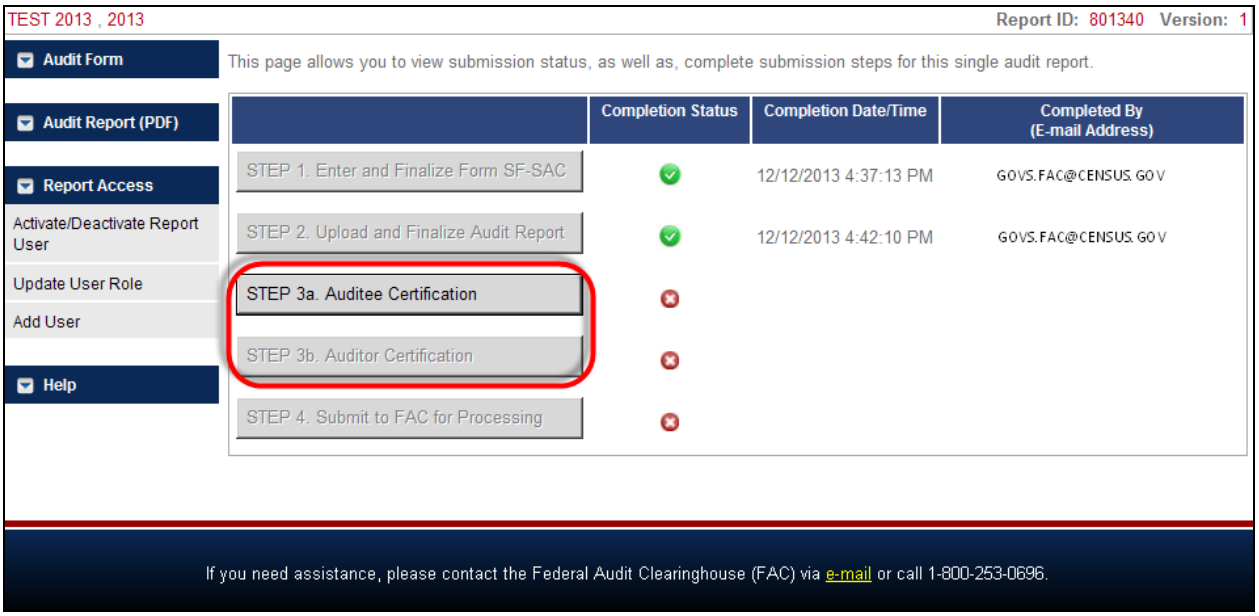


3. Click the **Select** link associated with the appropriate fiscal year and entity (last column).

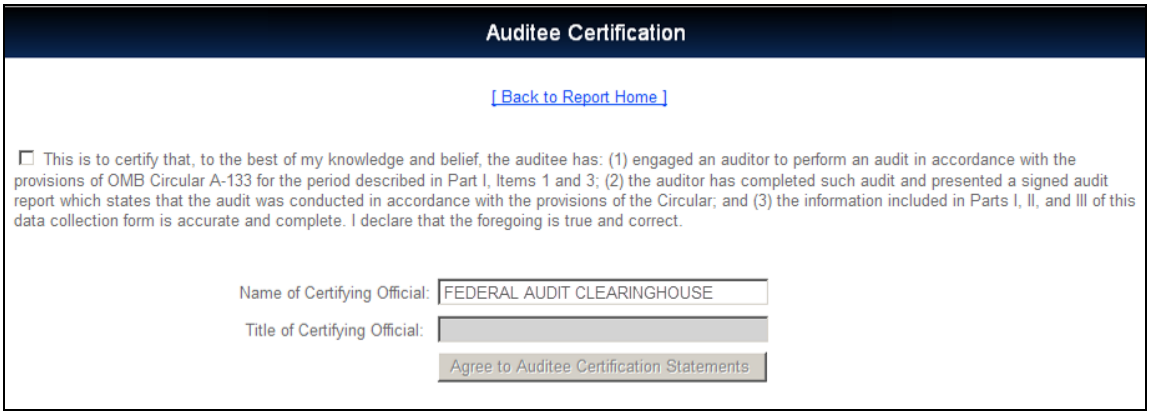


Report ID	Version	Auditee EIN	Auditee Name	Fiscal Year End Date	
800800	1	888888888	FEDERAL AUDIT CLEARINGHOUSE	07/25/2011	Select
800801	1	999999999	FEDERAL AUDIT CLEARINGHOUSE	09/30/2012	Select

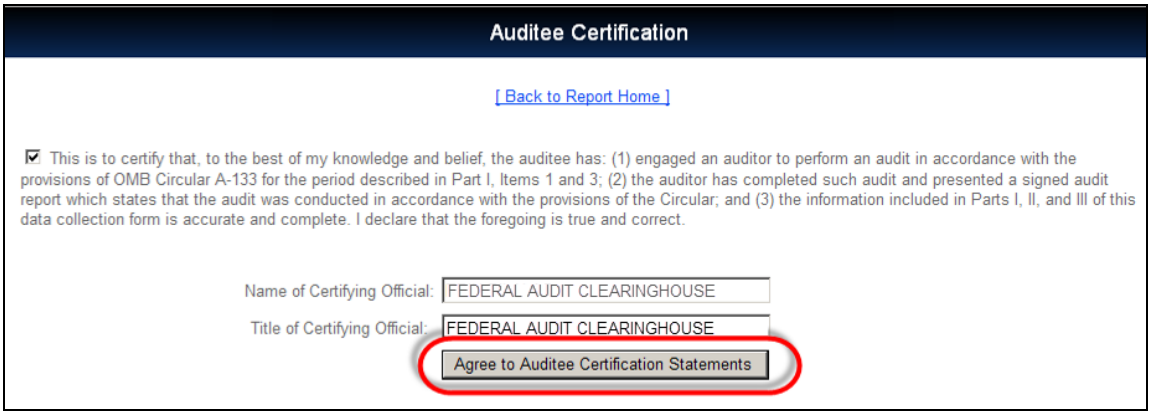
4. If you are the auditee, click the **STEP 3a. Auditee Certification** button. If you are the auditor, click the **STEP 3b. Auditor Certification** button.



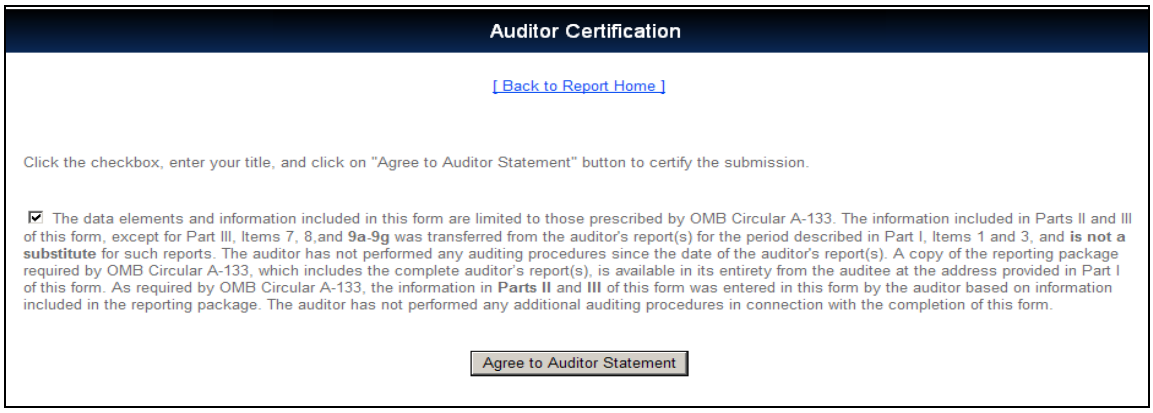
5. Read the applicable certification statement carefully and then select the checkbox.



6. The auditee will then enter his/her name in the **Title of Certifying Official** field and click the **Agree to Auditee Certification Statement** button.



7. The auditor does not enter his/her name. The auditor will click on the checkbox after reading the certification statement. The **Agree to Auditor Statement** button will become active after the checkbox is selected and can be clicked to complete the certification.



8. You will be returned to the Report Home page. If you are the first party to certify the reporting package, you may want to notify the other party that they need to certify. You will see the completion status, time/date and who completed the action next to the green check marks.

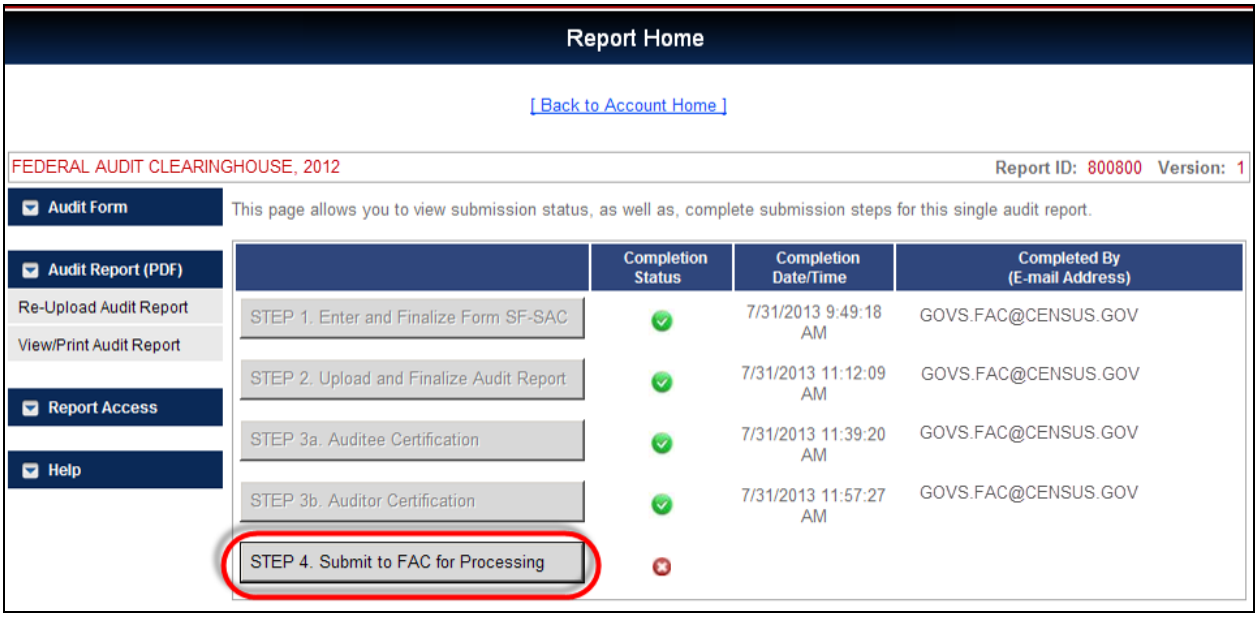
9. If you are the second party to certify, the **STEP 4. Submit to FAC for Processing** button will be activated. Follow the instructions listed below (Section 6.0) to submit the report.

6.0 SUBMITTING THE REPORT

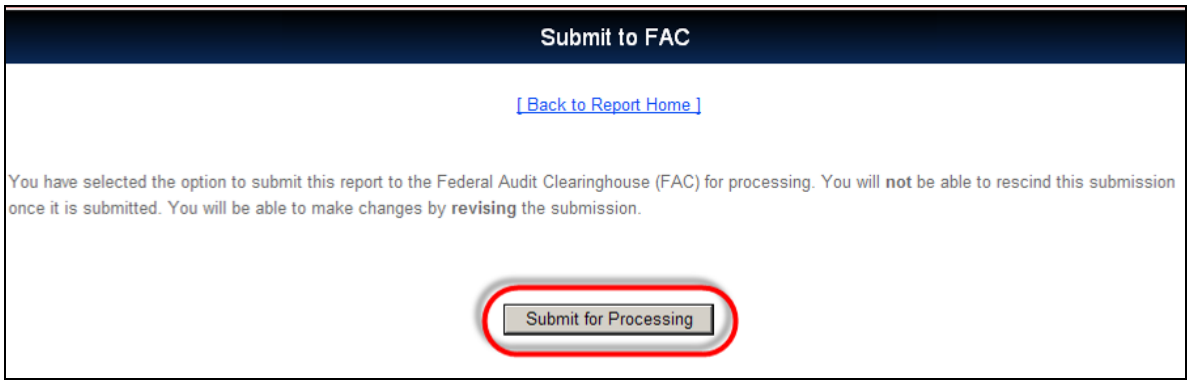
Follow this procedure to submit the reporting package to FAC for processing.

1. Log into the IDES site using your current e-mail address and unique password.

2. Click the **STEP 4. Submit to FAC for Processing** button.



3. Click the **Submit for Processing** button to submit the report. Once a package is submitted, it cannot be rescinded.

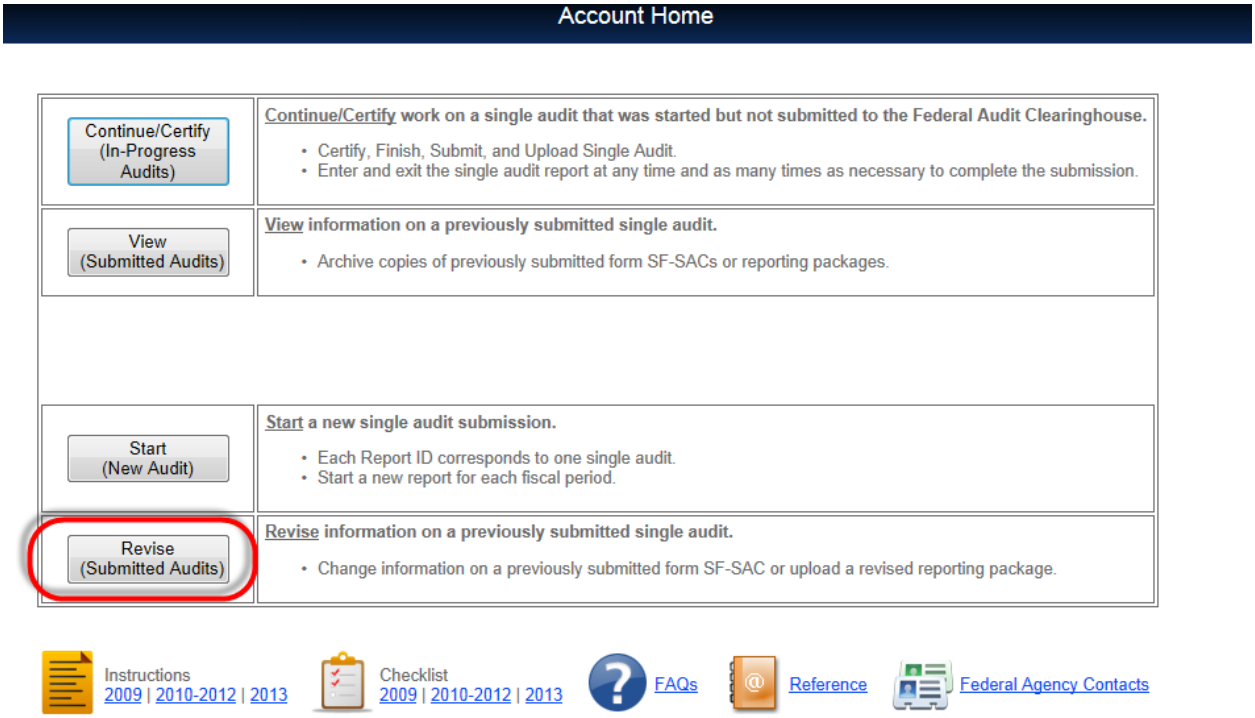


4. To make modifications to a report that has already been submitted, follow the Revision process outlined in Section 7.0.

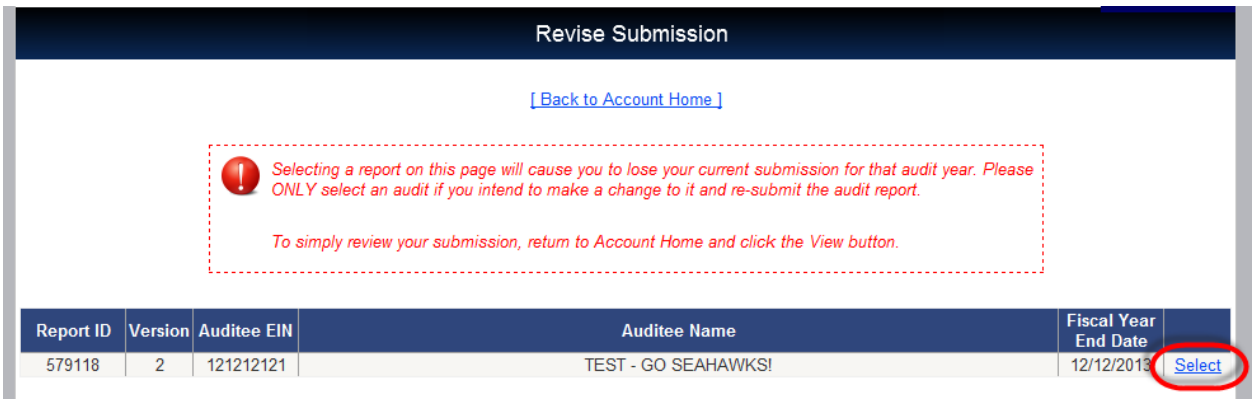
7.0 REVISIONS

You may revise any report at any time. The following procedure outlines how to make modifications to a reporting package that has already been submitted.

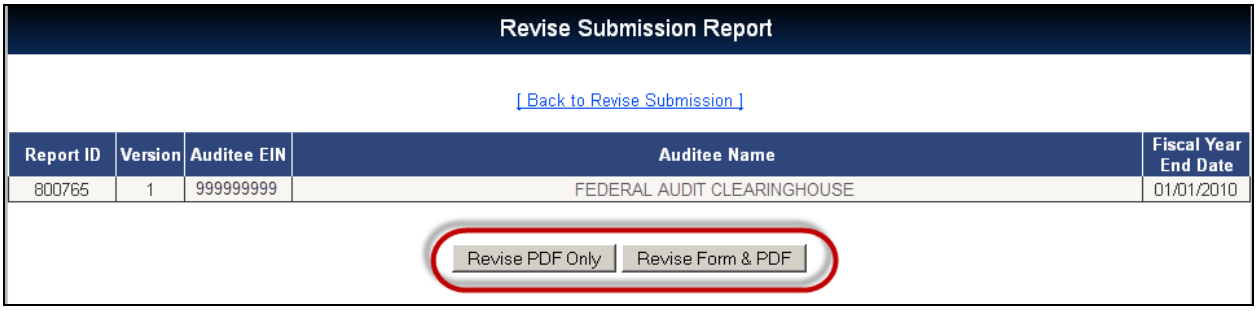
1. Log into the IDES site using your current e-mail address and unique password.
2. Click the **Revise** button.



3. Click the **Select** link associated with the applicable Report ID (last column).



4. Select which component to revise by clicking one of the gray buttons. To revise only the PDF, click the **Revise PDF Only** button. To revise the data collection form or if both components need revising, click the **Revise Form & PDF** button.

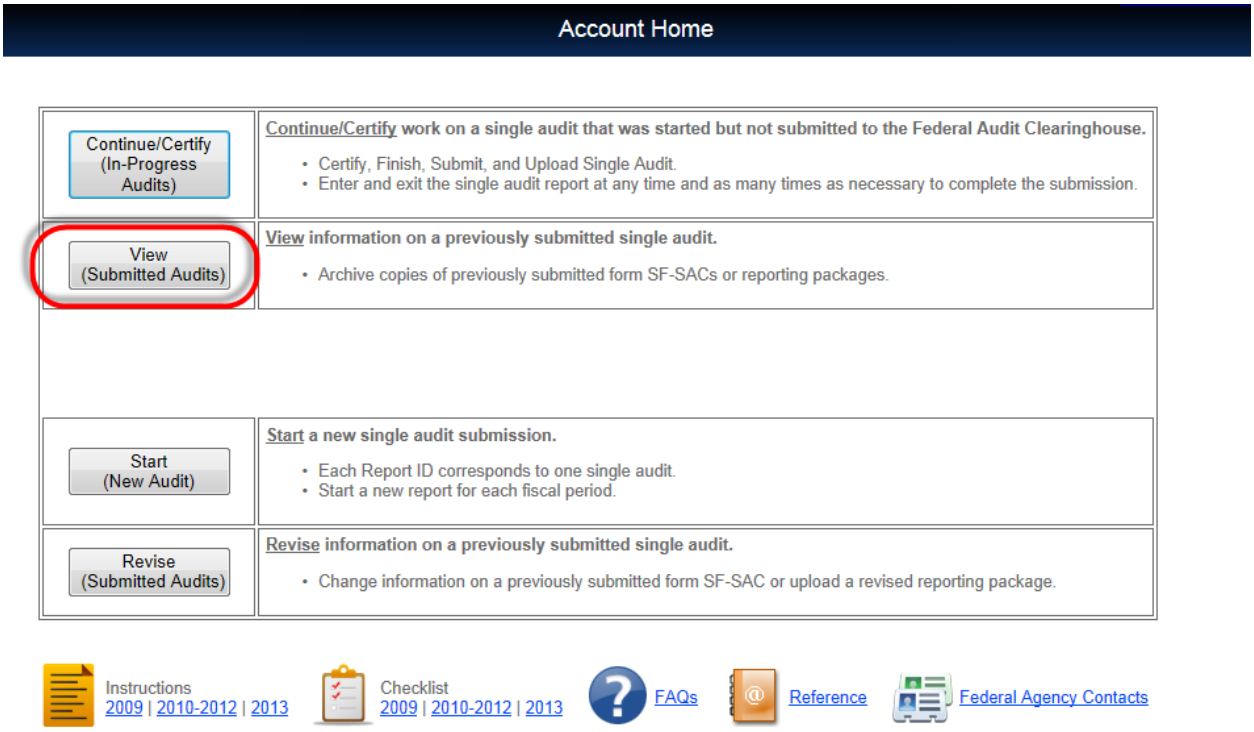


8.0 VIEW

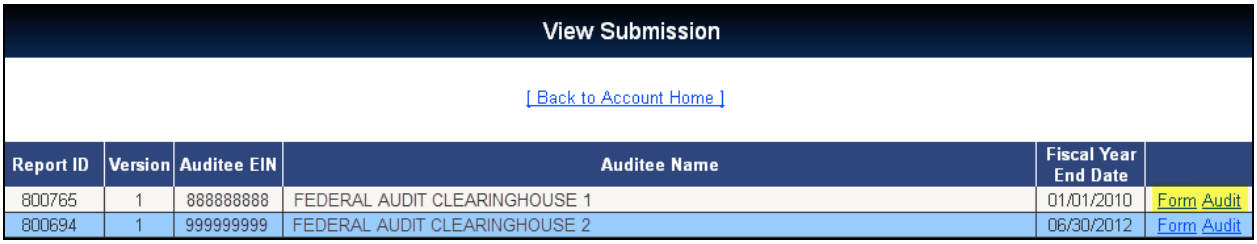
You may view your submitted submissions at any time. The following procedure demonstrates how to view reporting packages that have already been submitted.

1. Log into the IDES site using your current e-mail address and unique password.

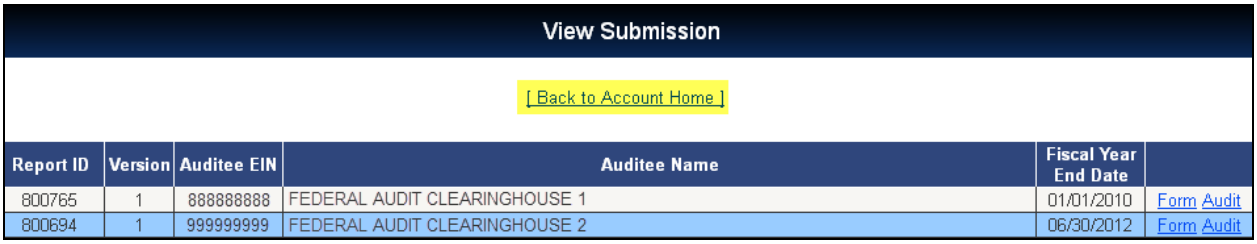
2. Click the **View** button.



3. Click the **Form** or **Audit** link (depending on what you would like to view) associated with the applicable Report ID (last column).



4. Click on the **Back to Account Home** link when you are finished viewing your documents or signing out of the system.



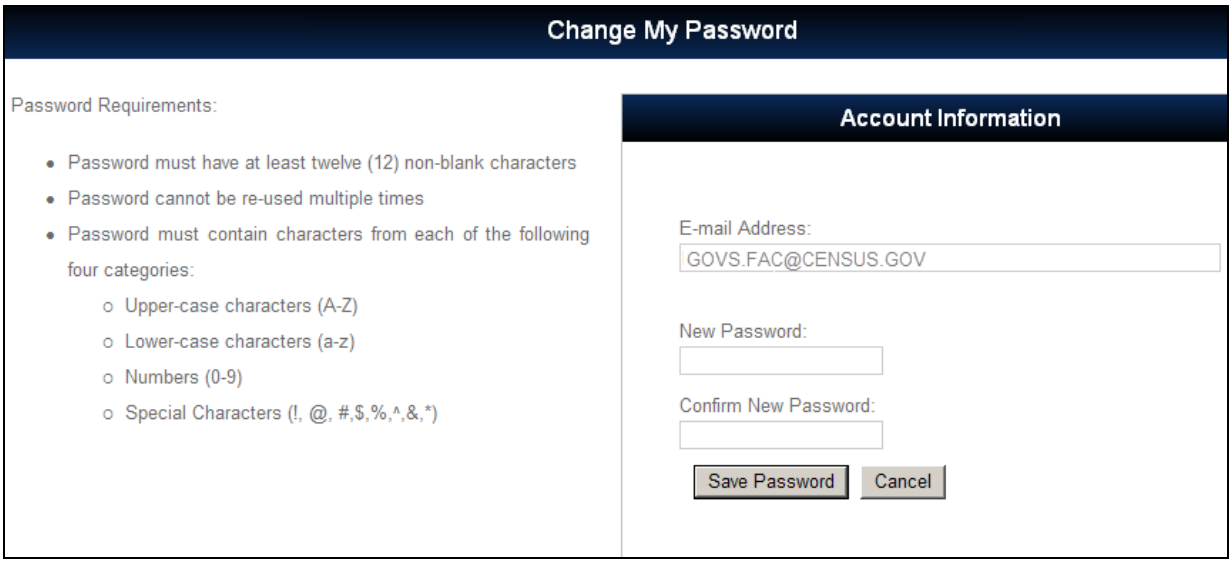
9.0 ACCOUNT TOOLS

From the Account Home page, you may change your password, update your e-mail address, update your name, activate or deactivate a user account or add a user to a report.

9.1 Change My Password

The following procedure demonstrates how to change your password from the Account Tools menu.

1. From the Account Tools menu, click on **Change My Password**.

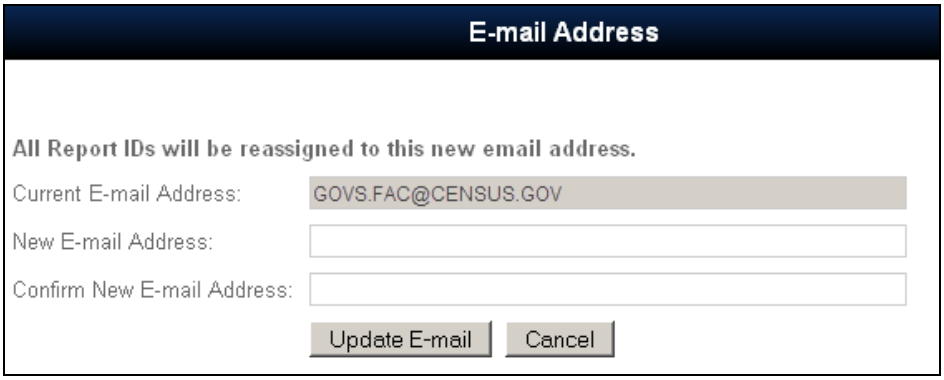


2. Enter the new password information in the first field labeled **New Password**.
3. Enter the same password information in the second field labeled **Confirm New Password**.
4. Passwords must match. An asterisk (*) will appear if they do not match.
5. Click the **Save Password** button once you are finished. If you do not want to save the information, click the **Cancel** button, which will take you back to the Account Home page.
6. After saving your new password, you will be returned to the Account Home page.

9.2 Update My E-mail Address

The following procedure demonstrates how to update your e-mail address from the Account Tools menu.

1. From the Account Tools menu, click on **Update My E-Mail Address**.

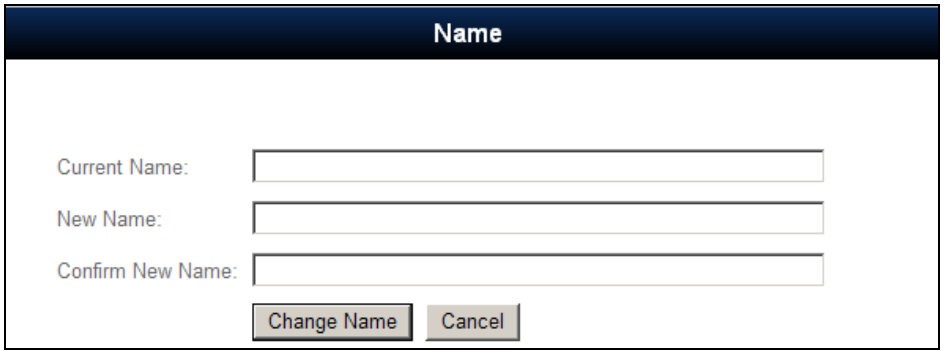


2. Enter the new e-mail address in the **New E-mail Address** field.
3. Enter the same e-mail address in the **Confirm New E-mail Address** field.
4. Passwords must match. An asterisk (*) will appear if they do not match.
5. Click the **Save Password** button once you are finished. If you do not want to save the information, click the **Cancel** button, which will take you back to the Account Home page.
6. After saving your new e-mail address, you will be returned to the Account Home page.

9.3 Change My Name

The following procedure demonstrates how to change a name from the Account Tools menu.

1. From the Account Tools menu, click on **Change My Name.**



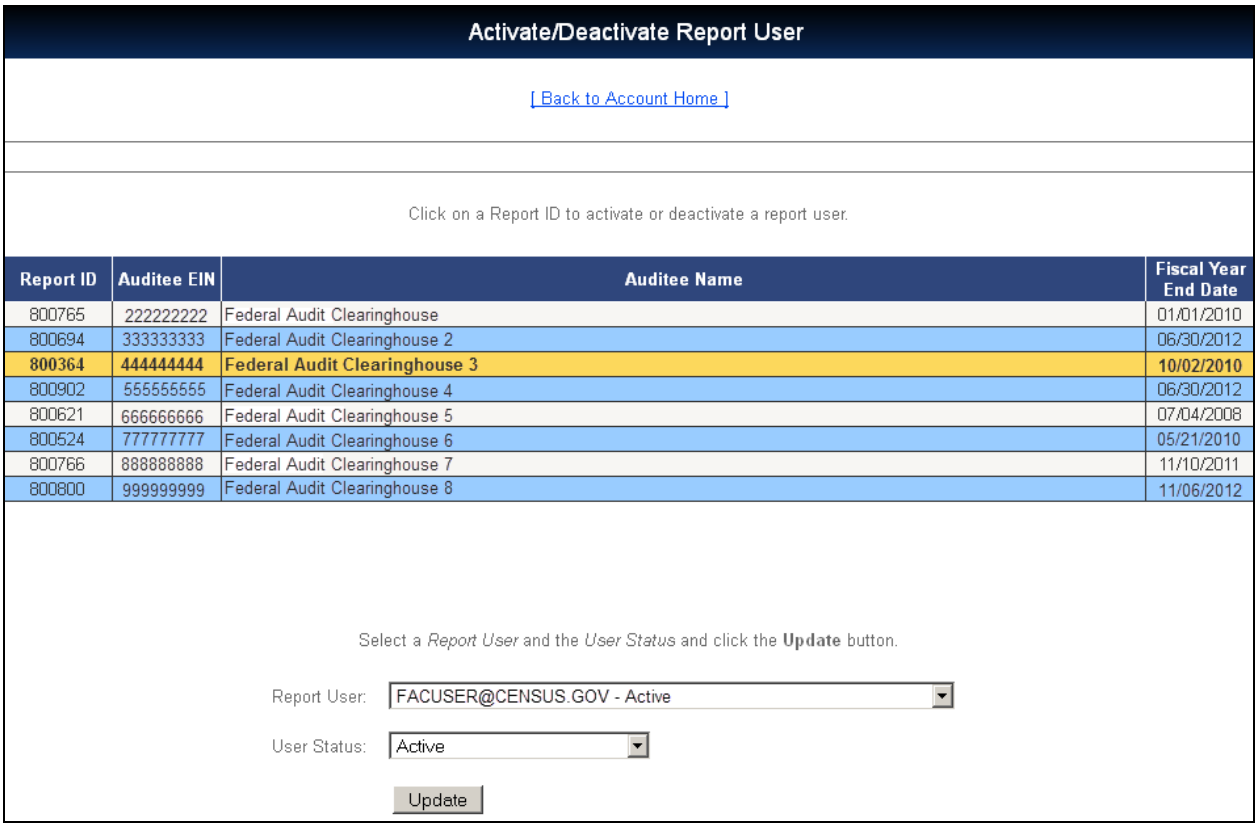
2. Enter the new name in the **New Name** field.
3. Confirm the name change by entering the new name again in the **Confirm New Name** field.
4. These names must match. An error message will appear if they do not match.
5. Click the **Change Name** button once you are finished. If you do not want to save the information, click the **Cancel** button, which will take you back to the Account Home page.
6. After saving your new name, you will be returned to the Account Home page.

9.4 Activate/Deactivate Report User

The following procedure demonstrates how to activate or deactivate a user from the Account Tools menu.

1. From the Account Tools menu, click on **Activate/Deactivate User Account**.
2. Highlight the report that you want to update by clicking on it.

3. Available users to update will auto-populate in the **Report User** field below the grid.



Activate/Deactivate Report User

[Back to Account Home]

Click on a Report ID to activate or deactivate a report user.

Report ID	Auditee EIN	Auditee Name	Fiscal Year End Date
800765	222222222	Federal Audit Clearinghouse	01/01/2010
800694	333333333	Federal Audit Clearinghouse 2	06/30/2012
800364	**444444444**	**Federal Audit Clearinghouse 3**	**10/02/2010**
800902	555555555	Federal Audit Clearinghouse 4	06/30/2012
800621	666666666	Federal Audit Clearinghouse 5	07/04/2008
800524	777777777	Federal Audit Clearinghouse 6	05/21/2010
800766	888888888	Federal Audit Clearinghouse 7	11/10/2011
800800	999999999	Federal Audit Clearinghouse 8	11/06/2012

Select a *Report User* and the *User Status* and click the **Update** button.

Report User: FACUSER@CENSUS.GOV - Active

User Status: Active

Update

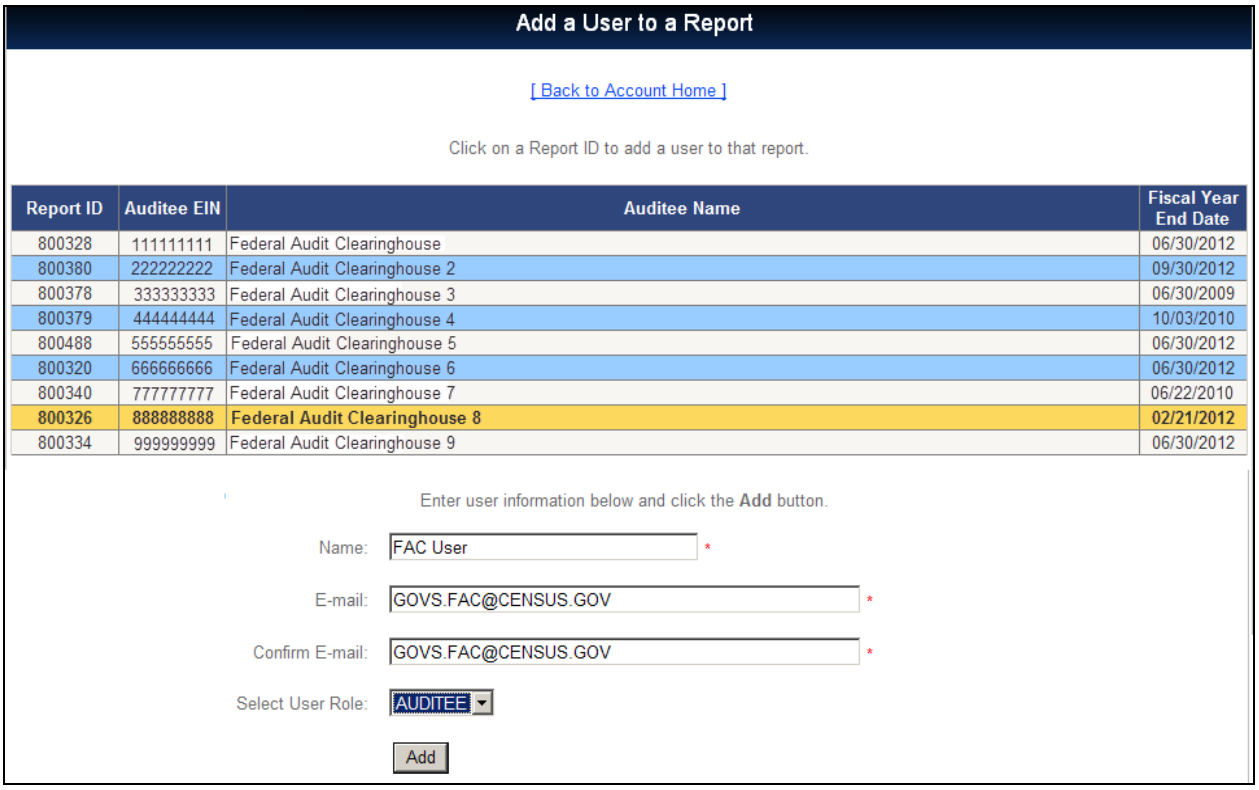
Note: All reports must contain an Auditor and Auditee Certifying official. You cannot deactivate these users if there are no other users listed within the report. You will receive an error message if this occurs.

4. Select the user and status you want to update from the **User Status** drop-down menu.
5. Click the **Update** button.
6. To cancel this transaction or to go back to the Account Home page, click the **Back to Account Home** link.

9.5 Add a User to a Report

The following procedure demonstrates how to activate or deactivate a user from the Account Tools menu.

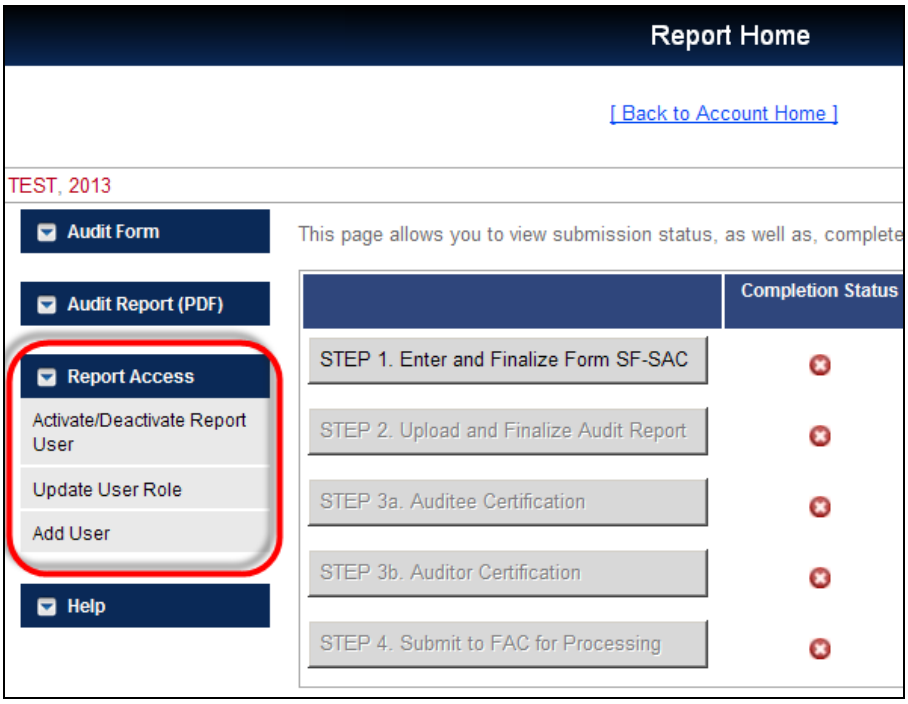
1. From the Account Tools menu, click on **Add a User to a Report**.



2. Highlight the report that you want to add the user to by clicking on it.
3. Fill out each of the fields below the grid with the user's information:
   a. Name
   b. E-mail
   c. Confirm E-mail
   d. Select User Role
4. Click the **Add** button once you are finished to save the information to the report.
5. The new User will receive an e-mail instructing them to create a new account password from a link. **They do not need to create a new account.**
6. To cancel this transaction or to go back to the to the Account Home page, click the **Back to Account Home** link.

10.0 REPORT ACCESS - INDIVIDUAL REPORT ACCESS TOOLS

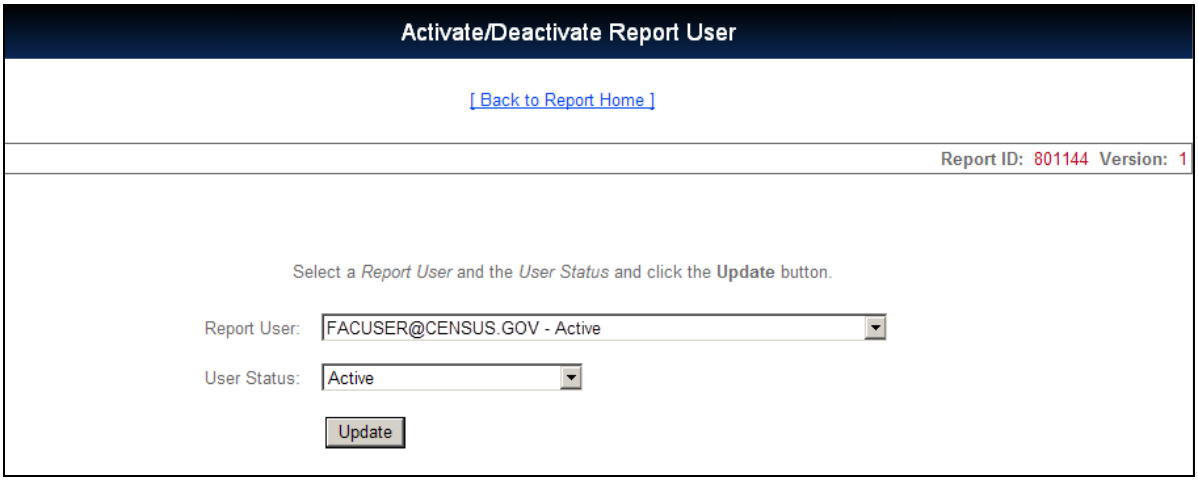
Located on the left hand side of the Report Home page, under the Report Access drop-down menu, you can activate/deactivate individual users within a report, update an individual user's role or add a user to the report.



10.1 Activate/Deactivate Report User

The following procedure demonstrates how to activate or deactivate a user from the Report Access menu.

1. From the **Report Access** drop-down menu, click on **Activate/Deactivate Report User.**



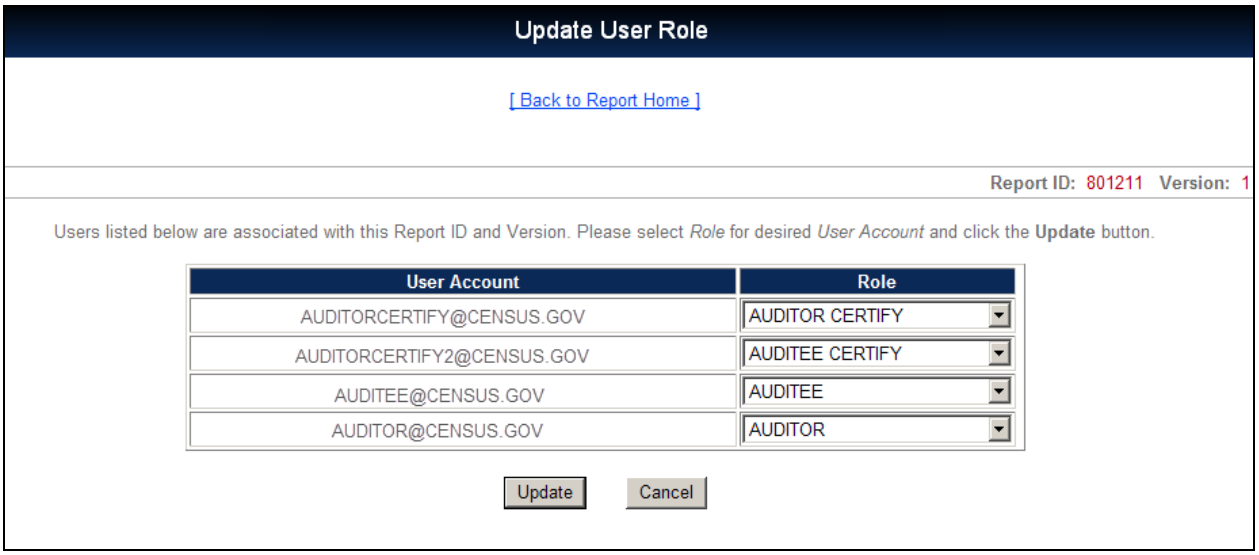
2. Select a user from the **Report User** drop-down menu.
3. Select a status from the **User Status** drop-down menu.

4. Click the **Update** button to save the information to the report.
5. To cancel this transaction or to go back to the to the Account Home page, click the **Back to Account Home** link.

10.2 Update User Role

The following procedure demonstrates how to update a user role from the Report Access menu.

1. From the **Report Access** drop-down menu, click on **Update User Role**.



2. Select the user account that you would like to update.
3. Under the **Role** column, use the drop-down to switch the user's role.

   Note: there can only be one Auditor Certifying Official and one Auditee Certifying Official.
4. Click the **Update** button to save the information to the report. If you do not want to save the information, click the **Cancel** button, which will take you back to the Report Home page.

10.3 Add User

The following procedure demonstrates how to add a user from the Report Access menu.

1. From the Report Access drop-down menu, click on **Add User**.

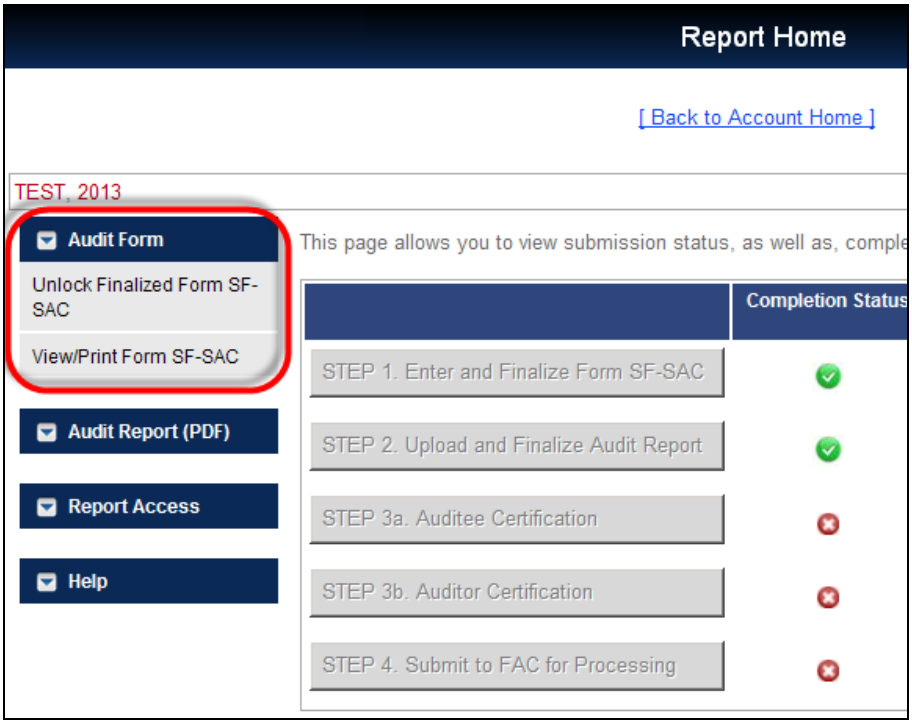
2. Fill out each of the fields below the grid with the user's information:
   a. Name
   b. E-mail
   c. Confirm E-mail
   d. Select User Role
3. Click the **Add** button once you are finished to save the information to the report.
4. The new User will receive an e-mail instructing them to create a new account password from a link. **They do not need to create a new account.**
5. To cancel this transaction or to go back to the to the Report Home page, click the **Back to Report Home** link.

11.0 AUDIT FORM - INDIVIDUAL REPORT ACCESS TOOLS

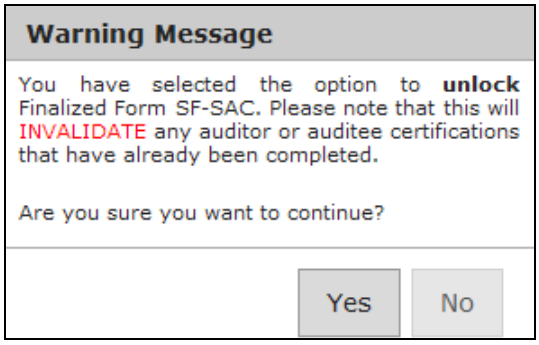
Located on the left hand side of the Report Home page, under the Audit Form drop-down menu, you can unlock a locked form or view/print a form. Note: these options only become available after **STEP 1. Enter and Finalize Form SF-SAC** is complete.

11.1 Unlock Finalized Form SF-SAC

The following procedure demonstrates how to unlock a finalized form from the Audit Form menu.



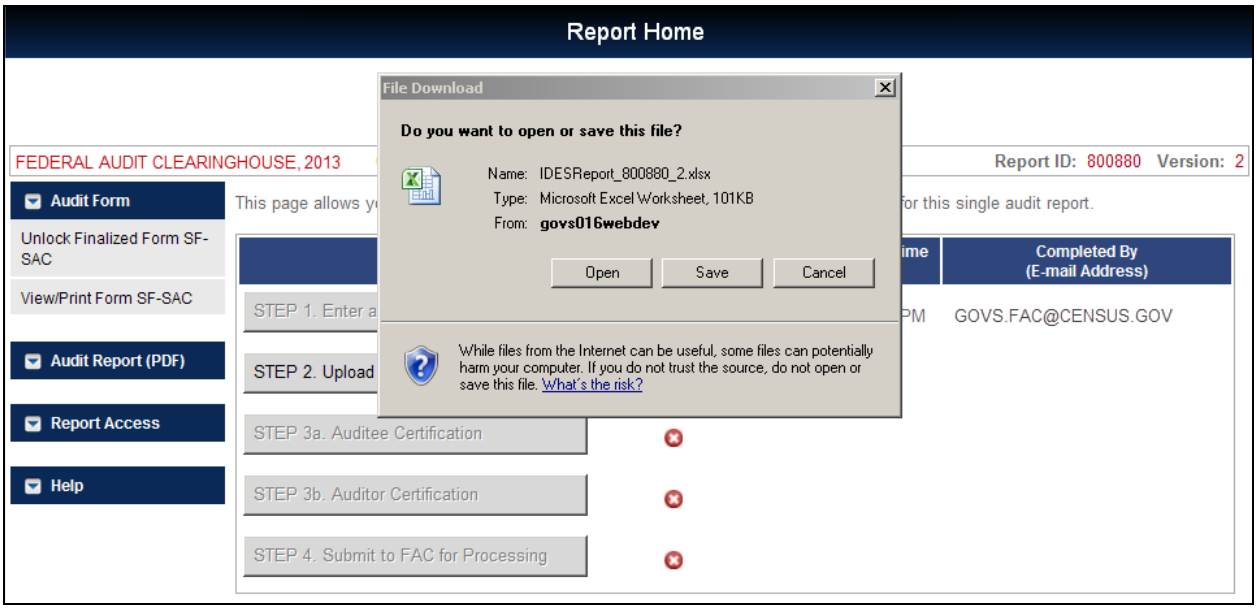
1. From the Audit Form drop-down menu, click on **Unlock Finalized Form SF-SAC**.
2. A warning message will appear indicating that unlocking the form will void any previously made certifications. Click the **Yes** button to unlock the form or the **No** button to cancel.



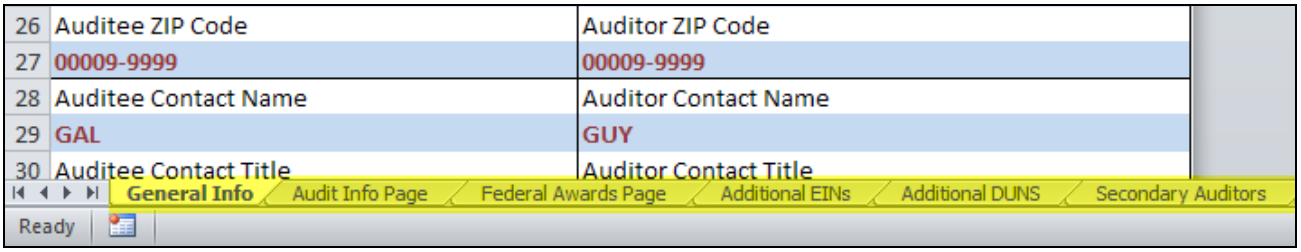
11.2 View/Print Form SF-SAC

The following procedure demonstrates how to view or print a form from the Audit Form menu.

1. From the Audit Form drop-down menu, click on **View/Print Form SF-SAC**.



2. A File Download window will appear. You may choose to open or save the file. Alternatively, you can choose to cancel the action.
3. The data collection form will appear in excel format. The tabs at the bottom of the spreadsheet coincide with the tabs in system and contain the data you inputted in the system.



12.0 AUDIT REPORT (PDF) - INDIVIDUAL REPORT ACCESS TOOLS

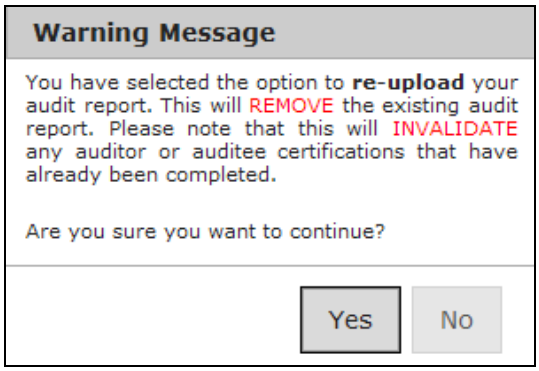
Located on the left hand side of the Report Home page, under the Audit Report (PDF) drop-down menu, you can re-upload an audit report or view/print an audit report. Note: these options only become available after **STEP 2. Upload and Finalize Audit Report** is complete.

13.0 RE-UPLOAD AUDIT REPORT

The following procedure demonstrates how to re-upload an audit report from the Audit Report (PDF) menu.

1. From the Audit Report (PDF) drop-down menu, click on **Re-Upload Audit Report**.

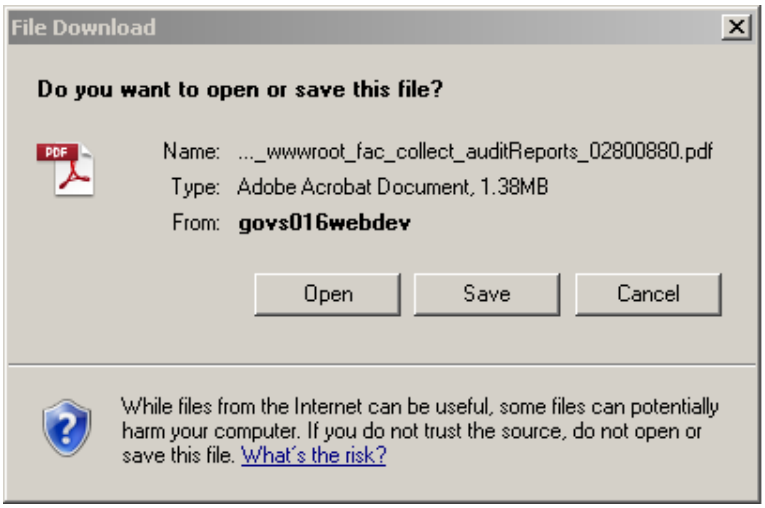
2. A warning message will appear indicating that re-uploading the report will remove the existing report and void any previously made certifications. Click the **Yes** button to unlock the form or the **No** button to cancel.



13.1 View/Print Audit Report

The following procedure demonstrates how to view or print an audit report from the Audit Form menu.

1. From the Audit Form drop-down menu, click on **View/Print Audit Report**.
2. A File Download window will appear. You may choose to open or save the file. Alternatively, you can choose to cancel the action.



3. The audit report will appear in PDF format.

APPENDIX I – FEDERAL AUDIT CLEARINGHOUSE FEDERAL AGENCY TWO-DIGIT PREFIX LIST

Numeric Order

01* African Development Foundation

03* Institute of Museum and Library Services

04* Inter-American Foundation

05* National Endowment for the Arts

06* National Endowment for the Humanities

07* Office of National Drug Control Policy

08* Peace Corps

09* Legal Services Corporation

10 Department of Agriculture

11 Department of Commerce

12 Department of Defense

13 Central Intelligence Agency

14 Department of Housing and Urban Development

15 Department of the Interior

16 Department of Justice

17 Department of Labor

18 Federal Reserve System

19 Department of State

20 Department of Transportation

21 Department of the Treasury

23 Appalachian Regional Commission

27 Office of Personnel Management

29 Commission on Civil Rights

30 Equal Employment Opportunity Commission

32 Federal Communications Commission

33 Federal Maritime Commission

34 Federal Mediation and Conciliation Service

36 Federal Trade Commission

39 General Services Administration

40 Government Printing Office

42 Library of Congress

43 National Aeronautics & Space Administration

44 National Credit Union Administration

46 National Labor Relations Board

47 National Science Foundation

57 Railroad Retirement Board

58 Securities and Exchange Commission

59 Small Business Administration

60 Smithsonian Institution

61* International Trade Commission

62 Tennessee Valley Authority

64 Department of Veterans Affairs

66 Environmental Protection Agency

68 National Gallery of Art

70 Overseas Private Investment Corporation

77 Nuclear Regulatory Commission

78 Commodity Futures Trading Commission

81 Department of Energy

84 Department of Education

85 Scholarship Foundations

86 Pension Benefit Guaranty Corporation

87 Consumer Product Safety Commission

88 Architectural & Transportation Barriers Compliance Board

89 National Archives & Records Administration

90 Delta Regional Authority

90 Denali Commission

90 Election Assistance Commission

90 Japan – U.S. Friendship Commission

91 United States Institute of Peace

92 National Council on Disability

93 Department of Health and Human Services

94 Corporation for National and Community Service

96 Social Security Administration

97 Department of Homeland Security

98 U. S. Agency for International Development

99* Miscellaneous

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

APPENDIX II – ACRONYMS AND ABBREVIATIONS

AICPA	American Institute of CPAs
ARRA	American Recovery and Reinvestment Act of 2009
CFDA	Catalog of Federal Domestic Assistance
D&B	Dun & Bradstreet
DUNS	Data Universal Numbering System
EIN	Employer Identification Number
FAC	Federal Audit Clearinghouse
GAS	Government Auditing Standards
IDES	Internet Data Entry System
IRS	Internal Revenue Service
OMB	Office of Management and Budget
PII	Personally Identifiable Information

APPENDIX III – INSTRUCTIONS FOR CREATING TEXT SEARCHABLE PDFS

What will cause my PDF *not* to be text searchable?

Usually, one of the following may cause a PDF to be locked or not text-searchable:

- Scanning a physical copy of your audit report.
- Changing the default security settings in your PDF creator.

How do I create a compliant PDF?

> **Note:** Regardless of which option you use to create a PDF, leave the security level at the default settings. Do not add restrictions to the document.

Option 1: Convert using PDF software

PDF-creating software can be used to create a PDF file that is text-searchable, unlocked, and unencrypted. In order to meet these requirements, the PDF must be created from the electronic version of your submission (MS Word, OpenOffice, etc).

There are several PDF-creating programs available; the Federal Audit Clearinghouse does not endorse any specific PDF-creating software or company.

1. Adobe Acrobat software will allow you to convert an electronic version of your submission to PDF format. The retail cost of the software is approximately $300 and can be purchased at adobe.com.
2. Adobe provides an online PDF creating service that will allow you to convert electronic version of your submission to PDF format. A one-month license with unlimited use can be purchased online for $9.99 at www.acrobat.com/createPDF.
3. An Internet search for "PDF creator" will yield several options, including free software, which will allow you to convert an electronic file into a PDF.

Option 2: Save as PDF directly from word processor

Most word processing programs have the ability to save documents as PDFs.

Microsoft Office 2010

1. Click the **File** tab.
2. Click **Save As**.
3. In the **File Name** box, enter a name for the file, if you have not already.
4. In the **Save as** type list, click "PDF (*.PDF)".
5. Click **Options** to set the page to be printed, to choose whether markup should be printed, and to select output options. Click **OK** when finished.
6. Click **Save**.

Microsoft Office 2007

Note: You may need to install the "Microsoft Save as PDF" add-in (microsoft.com/download/en/details.aspx?id=9943)

1. Click the **Microsoft Office Button**, point to the arrow next to **Save As**, and then click **PDF or XPS**.
2. In the **File Name** field, type or select a name for the document.
3. In the **Save as type** list, click "PDF".
4. If you want to open the file immediately after saving it, select the **Open file** after publishing check box. This check box is available only if you have a PDF reader installed on your computer.
5. Click **Options** to set the page range to be printed, to choose whether markup should be printed, and to select the output options. Click **OK**.
6. Click **Publish**.

Microsoft Office 2000

1. Click the **File** tab.
2. Choose **Save & Send**, select **Create PDF/XPS Document**, and then click **Create PDF/XPS**.
3. In the **Publish as PDF or XPS dialog**, select "PDF (*.PDF)" in the **Save as type** drop-down.
4. Enter a name for the document in the **File name** text box.
5. To change the publishing options, click **Options**.
6. Click **OK** and then click **Publish**.

Frequently Asked Questions

Q: I have created my PDF with software, but it still does not meet the 85% searchable threshold.

A: Certain pages are not text-searchable.

1. There are pages that include pictures or graphics (including the cover page) and no text.
   i. **Fix**: Remove these pages and re-save your audit report as a PDF.
2. There are separator pages that are completely blank.
   i. **Fix**: Insert the text, "This page intentionally left blank" to make this page text-searchable.

Q: How do I sign a document electronically?

A: Various methods are available.

1. **Option 1**: Sign a blank piece of paper, and then scan the paper. Save this signature as a picture file (like a .jpg). You can insert this picture file into any document where a signature is required.
2. **Option 2**: If you are using advanced PDF writing software, you can print out your signature page, sign it in ink, scan the page, and then electronically insert it into your PDF.
3. **Option 3**: You can use any graphics software or "Google Docs" (docs.google.com) to draw your signature with your mouse pointer. Save this image and insert the image into your audit. Then save the document as a PDF as usual.
4. **Option 4**: There are several free products available on the Internet that will enable you to insert a signature into PDFs.

Q. How do I create electronic letterhead?

A: If you do not have access to electronic letterhead, you can scan a blank page of your company letterhead and save the header and footer as picture files. Then, insert these picture files into your electronic document.