

# Form SF-SAC Worksheet & Single Audit Component Checklist

For Audits With Fiscal Periods Ending in 2013 and 2014

Enter and Submit Form SF-SAC data and Single Audit package only at:

## AUDIT COMPONENTS REQUIRED FOR SINGLE AUDIT SUBMISSION:

### Single Audit Component Checklist

**Attention:** Please review your audit report to make sure that Personally Identifiable Information, or PII, is not included. Examples of PII are, but not limited to, Social Security Numbers, account numbers, vehicle identification numbers, copies of cancelled checks, student names, dates of birth, personal addresses or personal phone numbers.

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

#### The following is a key for the Component Checklist

\* = Required (cannot be blank or 'N/A').

\*\* = Required if prior audit findings exist.

\*\*\* = Required if findings exist.

**Note:** These codes do not apply to a program specific audit..

#### Page Number

#### Component

_____ *	Financial Statement(s) §__ .310(a)
_____ *	Schedule of expenditures of Federal Awards §__ .310(b)
_____ **	Summary Schedule of Prior Audit Findings §__ .315(b)
_____ *	Opinion on Financial Statements §__ .505(a)
_____ *	A-133 Report on Internal Control §__ .505(b) (major programs)
_____ *	GAS Report on Internal Control §__ .505(b)
_____ *	A-133 Report on Compliance §__ .505(c) (major programs)
_____ *	GAS Report on Compliance §__ .505(c)
_____ *	Schedule of Findings and Questioned Costs §__ .505(d)
_____ ***	Corrective Action Plan (if findings) §__ .315(c)
_____ *	Opinion or Disclaimer of Opinion on Schedule of Federal Awards §__ .505(a)



**PART II: FINANCIAL STATEMENTS (To be completed by auditor)**

1. Type of audit report

Mark either:

- Unmodified Opinion **OR ANY COMBINATION OF:**
- Qualified opinion
  - Adverse opinion
  - Disclaimer of opinion

2. Is a "going concern" emphasis-of-matter paragraph included in the audit report?  Yes  No

3. Is a significant deficiency disclosed?  Yes  No

4. Is a material weakness disclosed?  Yes  No

5. Is a material noncompliance disclosed?  Yes  No

**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)  Yes  No

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

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. *Mark (X) all that apply or None .*

- |  |  |
|--|--|
| <ul style="list-style-type: none"> <li>98 <input type="checkbox"/> U.S. Agency for International Development</li> <li>10 <input type="checkbox"/> Agriculture</li> <li>23 <input type="checkbox"/> Appalachian Regional Commission</li> <li>11 <input type="checkbox"/> Commerce</li> <li>94 <input type="checkbox"/> Corporation for National and Community Service</li> <li>12 <input type="checkbox"/> Defense</li> <li>84 <input type="checkbox"/> Education</li> <li>81 <input type="checkbox"/> Energy</li> <li>66 <input type="checkbox"/> Environmental Protection Agency</li> <li>39 <input type="checkbox"/> General Services Administration</li> <li>93 <input type="checkbox"/> Health and Human Services</li> <li>97 <input type="checkbox"/> Homeland Security</li> <li>14 <input type="checkbox"/> Housing and Urban Development</li> <li>03 <input type="checkbox"/> Institute of Museum and Library Science</li> <li>15 <input type="checkbox"/> Interior</li> <li>16 <input type="checkbox"/> Justice</li> </ul> | <ul style="list-style-type: none"> <li>17 <input type="checkbox"/> Labor</li> <li>09 <input type="checkbox"/> Legal Services Corporation</li> <li>43 <input type="checkbox"/> National Aeronautics and Space Administration</li> <li>89 <input type="checkbox"/> National Archives and Records Administration</li> <li>05 <input type="checkbox"/> National Endowment for the Arts</li> <li>06 <input type="checkbox"/> National Endowment for the Humanities</li> <li>47 <input type="checkbox"/> National Science Foundation</li> <li>07 <input type="checkbox"/> Office of National Drug Control Policy</li> <li>59 <input type="checkbox"/> Small Business Administration</li> <li>96 <input type="checkbox"/> Social Security Administration</li> <li>19 <input type="checkbox"/> U.S. Department of State</li> <li>20 <input type="checkbox"/> Transportation</li> <li>21 <input type="checkbox"/> Treasury</li> <li>64 <input type="checkbox"/> Veterans Affairs</li> <li>00 <input type="checkbox"/> None</li> <li><input type="checkbox"/> OTHER - SPECIFY: <input style="width: 100px; height: 15px;" type="text"/></li> </ul> |
|--|--|





**CERTIFICATIONS**

Auditee Certification Statement	Auditor Statement
<p>This is to certify that, to the best of my knowledge and belief, the auditee has: (1) engaged an auditor to perform an audit in accordance with the provisions of OMB Circular A-133 for the period described in Part I, Items 1 and 3; (2) the auditor has completed such audit and presented a signed audit report which states that the audit was conducted in accordance with the provisions of the Circular; and (3) the information included in <b>Parts I, II, and III</b> of this data collection form is accurate and complete. I declare that the foregoing is true and correct.</p>	<p>The data elements and information included in this form are limited to those prescribed by OMB Circular A-133. Except for Part III, Items 4, 5, 6a-6h, and, when audit findings are reported, 7a-7c, the information included in Parts II and III of this form was transferred from the auditor's report(s) for the period described in Part I, Items 1 and 3, and is not a substitute for such reports. The auditor has not performed any auditing procedures since the date of the auditor's report(s). A copy of the reporting package required by OMB Circular A-133, which includes the complete auditor's report(s), is available in its entirety from the auditee at the address provided in Part I of this form. As required by OMB Circular A-133, the information in Parts II and III of this form was entered in <b>this</b> form by the auditor based on information included in the reporting package. The auditor has not performed any additional auditing procedures in connection with the completion of this form.</p>
Auditee Certification	Auditor Signature
<i>(Date of Electronic Signature )</i>	<i>(Date of Electronic Signature )</i>
Name of certifying official	
Title of certifying official	

DRAFT  
NOT FOR SUBMISSION





