

**Form SF-SAC Worksheet & Single Audit Component Checklist**  
**For Audits With Fiscal Periods Ending in 2013**  
**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.

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

**Page Number**

**Component**

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

**Data Collection Form for Reporting on  
AUDITS OF STATES, LOCAL GOVERNMENTS AND NON-PROFIT ORGANIZATIONS  
For Fiscal Year Ending Dates in 2013, 2014, or 2015**

**PART I: GENERAL INFORMATION**

REPORT ID:      VERSION:

<b>1. Fiscal Period End Date</b>		<b>2. Type of Circular A-133 audit</b>	
____ / ____ / ____ MM / DD / YYYY		<input type="checkbox"/> Single Audit <input type="checkbox"/> Program-specific audit	
<b>3. Audit Period Covered</b>			
<input type="checkbox"/> Annual <input type="checkbox"/> Biennial <input type="checkbox"/> Other- If Other, Number of months: <input type="text"/>			
<b>4. Auditee Identification Numbers</b>			
<b>a. Auditee Employer Identification Number (EIN)</b>		<b>d. Auditee Data Universal Numbering System (DUNS) Number</b>	
_____		_____	
<b>b. Are multiple EINS covered in this report?</b>		<b>e. Are multiple DUNS covered in this report?</b>	
<input type="checkbox"/> Yes If Yes, complete Part I, Item 4c: Auditee EIN Continuation Sheet <input type="checkbox"/> No		<input type="checkbox"/> Yes If Yes, complete Part I, Item 4f: Auditee DUNS Continuation Sheet. <input type="checkbox"/> No	
<b>5. Auditee Information</b>		<b>6. Primary Auditor Information</b>	
<b>a. Auditee name</b>		<b>a. Audit Firm/Organization Name</b>	
_____		_____	
<b>b. Auditee address (Number and street)</b>		<b>b. Audit Firm/Organization EIN</b>	
_____		_____	
<b>Auditee City</b>		<b>c. Audit Firm/Organization address</b>	
_____		_____	
<b>Auditee State</b>		<b>Audit Firm/Organization City</b>	
_____		_____	
<b>Auditee ZIP Code</b>		<b>Audit Firm/Organization State</b>	
_____		_____	
<b>c. Auditee Contact Name</b>		<b>Audit Firm/Organization ZIP Code</b>	
_____		_____	
<b>Auditee Contact Title</b>		<b>d. Primary Auditor Contact Name</b>	
_____		_____	
<b>d. Auditee Contact Telephone</b>		<b>Primary Auditor Contact Title</b>	
_____		_____	
<b>e. Auditee Contact Fax</b>		<b>e. Primary Auditor Contact Telephone</b>	
_____		_____	
<b>f. Auditee Contact E-mail</b>		<b>f. Primary Auditor Contact FAX</b>	
_____		_____	
		<b>g. Primary Auditor Contact E-mail</b>	
		_____	
		<b>7. Was a secondary auditor used?</b>	
		<input type="checkbox"/> Yes- If Yes, Complete Part I, Item 8 on the Secondary Auditor Contact Information Sheet <input type="checkbox"/> No	

**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; border: 1px solid black;" type="text"/></li> </ul> |
|--|---|



Part III: FEDERAL PROGRAMS - Continued

7. FEDERAL AWARD FINDINGS

			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
								Compliance Findings <sup>2</sup>		Internal Control Findings <sup>2</sup>			
Page 3 Row Number	Federal Agency Prefix	CFDA Extension	Name of Federal program			Audit Finding Reference Number (YYYY-###)	Type(s) of Compliance Requirement(s) <sup>1</sup>	Modified Opinion	Other Matters	Material Weakness	Significant Deficiency	Other Findings <sup>2</sup>	Questioned Costs
								(Y/N)	(Y/N)	(Y/N)	(Y/N)		
These columns are populated automatically from Part III, Item 6, columns a, b, and c on rows with findings.													
For each award with findings, one row is created for each finding reported on Part III, Item 6k.													
This page is not required if no findings are reported on Part III, Item 6k.													

<sup>1</sup> Enter the letter(s) of all type(s) of compliance requirement(s) that apply to audit findings (i.e., noncompliance, significant deficiency (including material weaknesses,), questioned costs, fraud, and other items reported under § .510(a)) reported for each Federal program.

- A. Activities Allowed or Unallowed
- B. Allowable costs/cost 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 provisions
- P. Other

<sup>2</sup> There are 9 valid combinations of "Compliance Findings," "Internal Control Findings," and "Other Findings" for each Federal program with findings. (See instructions - Item 7)

**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 this 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





