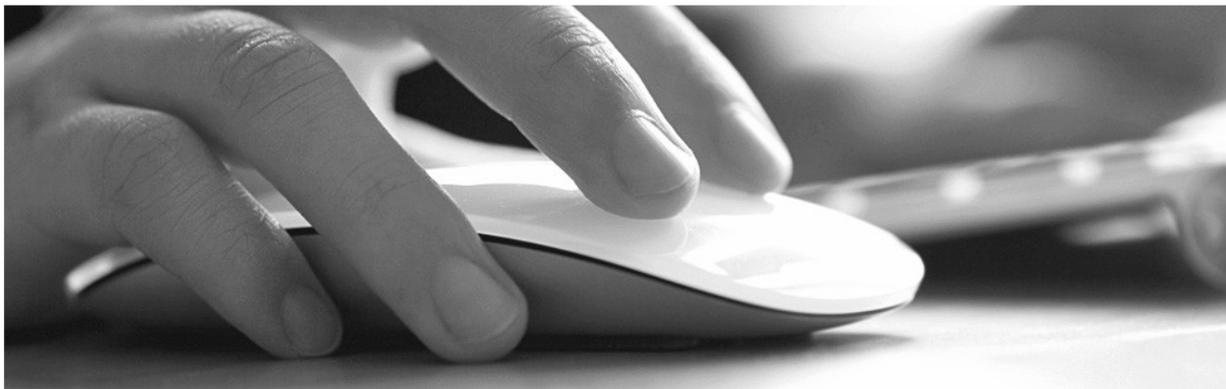




Internet Data Entry System (IDES) Instructions



**UNIFORM GUIDANCE
FY 2015-2018**

June 2016

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 Uniform Guidance. States, local governments, Indian Tribes or Tribal Organizations, institutions of higher education (IHEs), and nonprofit organizations that annually expend \$750,000 or more in federal awards must perform a Single Audit and complete Form SF-SAC for every fiscal period during which 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.

The Digital Accountability and Transparency Act of 2014 (DATA Act) is a law that aims to make information on federal expenditures more easily accessible and transparent. It requires OMB to create common standards for U.S. federal spending data and to publish that data online.

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 Uniform Guidance, which is available on the Federal Audit Clearinghouse (FAC) Resources page (<https://harvester.census.gov/facweb/resources.aspx>).

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

2.0 IMPORTANT NOTES

2.1 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, respondents must enter a single audit submission and complete a new Form SF-SAC.

2.2 Submission Process at a Glance

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

- Create an account and sign in

If you are new to submitting audits to the FAC, or have not done so since 2013, you must first create a new account to get started.

Features of the account-based system:

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

The auditee is responsible for the accurate and timely submission of this form.

- Make updates to the Form, as necessary
 - Check the form for errors - The 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 return to that page to make the appropriate updates
 - Continue to run the check for errors until the system indicates the data collection form has passed all of the edits

- 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
- Upload the Single Audit
- Certify the Reporting Package
- Final Submission of the Reporting Package

2.3 Form Navigation

You may exit the online form and re-enter it at any time. Make sure to save each page after entering information. In order to revisit 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 Creating 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. All new users to the system **MUST** create a new account. If you already have already created an account, please skip to Section 3.2.

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



The Internet Data Entry System (IDES) is the place to submit the single audit reporting package, including form SF-SAC, to the Federal Audit Clearinghouse (FAC). Single audit submission is required under the Single Audit Act of 1984 (amended in 1996), OMB Circular A-133, and the Office of Management and Budget (OMB) Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements for Federal Awards (Uniform Guidance).

First-Time Users

To submit single audits using this system, you *must* have an account. To begin, click the [Create an Account](#) button below.



 [Quick Reference Guide](#) |  [Single Audit Process Illustration](#)

Returning Users

If you are a returning user, enter your **User E-mail** and **User Password** below.

User E-mail: (example: john.doe@census.gov)

User Password:

[Reset User Password](#)

 [Instructions and Documents](#)

 [FAQs](#)

 [Resources](#)

 [Federal Agency Contacts](#)

****WARNING**WARNING**WARNING**WARNING**WARNING****
THIS IS A CENSUS BUREAU COMPUTER SYSTEM. CENSUS BUREAU COMPUTER SYSTEMS ARE PROVIDED FOR THE PROCESSING OF OFFICIAL U.S. GOVERNMENT INFORMATION ONLY. ALL DATA CONTAINED WITHIN CENSUS BUREAU COMPUTER SYSTEMS IS OWNED BY THE US GOVERNMENT AND MAY BE MONITORED INTERCEPTED RECORDED READ COPIED OR CAPTURED IN ANY MANNER AND DISCLOSED IN ANY MANNER BY AUTHORIZED PERSONNEL. THERE IS NO RIGHT OF PRIVACY IN THIS SYSTEM. SYSTEM PERSONNEL MAY DISCLOSE ANY POTENTIAL EVIDENCE OF CRIME FOUND ON CENSUS BUREAU COMPUTER SYSTEMS TO APPROPRIATE AUTHORITIES. USE OF THIS SYSTEM BY ANY USER AUTHORIZED OR UNAUTHORIZED CONSTITUTES CONSENT TO THIS MONITORING INTERCEPTION RECORDING READING COPYING CAPTURING AND DISCLOSURE OF COMPUTER ACTIVITY. USE OF THIS COMPUTER WITHOUT AUTHORIZATION OR FOR UNAUTHORIZED PURPOSES IS A VIOLATION OF FEDERAL LAW AND PUNISHABLE BY FINES OR IMPRISONMENT (PUBLIC LAW 99-474).
****WARNING**WARNING**WARNING**WARNING**WARNING****

Collecting data on behalf of OMB. Version: 1.2.0.0 | Last Modified: June 23, 2016

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

[Important Announcements \(Open\)](#)

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.

Account Registration

New Account Information

Please enter your name and e-mail address below. A message will sent to the e-mail address you entered.

Name (First and Last):

(This is not used on submissions. This is used for e-mail communications only.)

E-mail Address:

Confirm E-mail Address:

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.



A message has been automatically generated and sent to the e-mail address you entered. Please use the link in the message to complete your 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
 - Send the Federal Audit Clearinghouse a test e-mail at *ERD.FAC@CENSUS.GOV*
 - Contact the Federal Audit Clearinghouse at 1-800-253-0696

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

Change My Password

Password Requirements:

- Password must have at least twelve (12) non-blank characters
- Password cannot be re-used multiple times
- Password must contain characters from each of the following four categories:
 - Upper-case characters (A-Z)
 - Lower-case characters (a-z)
 - Numbers (0-9)
 - Special Characters (!, @, #, \$, %, ^, &, *)

Account Information

E-mail Address:

New Password:

Confirm New Password:

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)
 - Numbers (0-9)
 - Special characters (!, @, #, \$, %, ^, &, *)
9. In the Confirm New Password box, enter the same password used in Step 8 (above) 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 return to the Login Page, where you will log in with your new password.

3.2 Logging in or Resetting Your Password

1. In the **Returning Users** box, log into the IDES site using your e-mail address and password.
2. If you do not know your password, click the **Reset User Password** link and follow the prompts to reset your password.



The Internet Data Entry System (IDES) is the place to submit the single audit reporting package, including form SF-SAC, to the Federal Audit Clearinghouse (FAC). Single audit submission is required under the Single Audit Act of 1984 (amended in 1996), OMB Circular A-133, and the Office of Management and Budget (OMB) Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements for Federal Awards (Uniform Guidance).

First-Time Users

To submit single audits using this system, you *must* have an account. To begin, click the **Create an Account** button below.



 [Quick Reference Guide](#) |  [Single Audit Process Illustration](#)

Returning Users

If you are a returning user, enter your **User E-mail** and **User Password** below.

User E-mail: (example: john.doe@census.gov)

User Password:

-  [Instructions and Documents](#)
-  [FAQs](#)
-  [Resources](#)
-  [Federal Agency Contacts](#)

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

3.3 Starting a New Form

1. From the Account Home page, click the **Start (New Audit)** button to begin a new single audit submission.



Federal Audit Clearinghouse
Internet Data Entry System

Account Tools Sign Out

Account Home

Continue/Certify (In-Progress Audits)
Continue/Certify work on a single audit that was started but not submitted to the Federal Audit Clearinghouse.

- Certify, Finish, Submit, and Upload Single Audit.
- Enter and exit the single audit report at any time and as many times as necessary to complete the submission.

View (Submitted Audits)
View information on a previously submitted single audit.

- Archive copies of previously submitted form SF-SACs or reporting packages.

Start (New Audit)
Start a new single audit submission.

- Each Report ID corresponds to one single audit.
- Start a new report for each fiscal period.

Revise (Submitted Audits)
Revise information on a previously submitted single audit.

- Change information on a previously submitted form SF-SAC or upload a revised reporting package.

[Instructions and Documents](#) | [FAQs](#) | [Resources](#) | [Federal Agency Contacts](#)

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

2. After selecting Start, the system displays the Submission Criteria Check page. The auditee must answer the questions accurately to determine whether they meet the submission criteria before advancing.

Note: Please make sure to select the correct type of entity, as this will not only determine eligibility but will designate the type of entity the auditee is filing as. If you are unsure of the entity type, select Unknown. If the auditee meets all of the submission criteria, click the **Continue** button.

Submission Criteria Check

[\[Back to Account Home \]](#)

Please answer the following questions to determine if the auditee meets the submission criteria for a new single audit.

1. Which organizational type best describes this entity? (select only one)

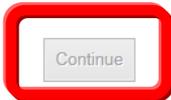
- State
- Local Government
- Indian tribe or Tribal organization
- Institution of higher education (IHE)
- Non-Profit
- Unknown
- None of the above (example: For-profit)

2. Did this entity spend **\$500,000 or more** in federal awards during its audit period (fiscal period begin dates prior to 12/26/2014) in accordance with OMB Circular A-133 or **\$750,000 or more** in federal awards during its audit period (fiscal period begin dates on or after 12/26/2014) in accordance with Uniform Guidance?

- Yes
- No

3. Is this entity U.S.-based?

- Yes
- No

A rectangular button with a grey background and a red border, containing the word "Continue" in black text.

If the entity **does not meet** the submission criteria for a new single audit, you will not be able to continue.
Please contact your [Federal Program Contact](#) for further guidance.

* *State* means any state of the United States, the District of Columbia, the Commonwealth of Puerto Rico, U.S. Virgin Islands, Guam, American Samoa, the Commonwealth of the Northern Mariana Islands, and any agency or instrumentality thereof exclusive of local governments.

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

- 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 period start and end dates for the submission. All fields are required. This information will auto-populate to Page 1 (General Information) of Form SF-SAC.

Auditee Information

[\[Back to Account Home \]](#)

This page will allow you to create a new single audit submission. Each Report ID corresponds to one single audit submission. You must start a new report for each fiscal period.

- Review the year. Once this submission is created it **cannot** be changed.
- Review the fiscal period start date. Submissions with a fiscal period start date **on or after** December 26, 2014 are subject to *Uniform Guidance*. Submissions with a fiscal period start date **before** December 26, 2014 are subject to *OMB Circular A-133*. Once this submission is created it **cannot** be changed.
- The correct EIN is mandatory. Please verify the EIN.
- Valid audit years 2010-2016

Auditee Name

Auditee Employer Identification Number (EIN)
 -

Confirm Auditee Employer Identification Number (EIN)
 -

Auditee Fiscal Period **start** date for this submission
 MM/DD/YYYY

Auditee Fiscal Period **end** date for this submission
 MM/DD/YYYY

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

Duplicate Report

[\[Back to Account Home \]](#)

WARNING: The EIN you entered is already in use for this audit year.

- *New submission:* If you wish to continue a new submission, click [here](#). (Some EINs are shared by multiple auditees)
- *In-Progress submission:* If you have access to one of the submissions below, click [here](#) to **CONTINUE** that submission.
- *Revise submission:* If you have access to one of the submissions below, select [here](#) to **REVISE** that submission.

| Report ID | Audit Year | EIN | Auditee Name |
|-----------|------------|-----------|--------------|
| 637546 | 2015 | 211111111 | NAME |
| | | | |

4. After completing the Auditee Information page and selecting **Continue**, the system generates a pop-up window confirming whether the report will be submitted under OMB Circular A-133 (fiscal period start dates before December 26, 2014) or Uniform Guidance (fiscal period start dates on or after December 26, 2014). Once you confirm that you are submitting under the correct form, the system displays the Submission Access page.
5. The Submission Access page allows you to enter the email addresses of anyone who needs access to the submission. **Please ensure that you enter your own email address on this page so that you will be able to view/edit 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.

Submission Access

[\[Back to Account Home \]](#)

In the section below, list anyone who needs access to the submission. You can make changes later by using the **Account Tools** option on the *Account Home* page.

Note: The names entered are not used on the submission. They are used for e-mail communications only.

Auditee Certifying Official: *[This individual will electronically certify (sign) the single audit submission on behalf of the auditee]*

Name: * E-mail: * Confirm E-mail: *

Auditee Contact: *[These individuals will have access to the single audit submission, but will not have the ability to certify the submission]*

Name: E-mail: Confirm E-mail:

[Add More](#)

Auditor Certifying Official: *[This individual will electronically certify (sign) the single audit submission on behalf of the auditing firm]*

Name: * E-mail: * Confirm E-mail: *

Auditor Contact: *[These individuals will have access to the single audit submission, but will not have the ability to certify the submission]*

Name: E-mail: Confirm E-mail:

[Add More](#)

* = Required Field

- 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.

Federal Audit Clearinghouse
Internet Data Entry System

Report Home

[[Back to Account Home](#)]

NAME, 2015 Type of Entity: Non-profit ([Edit/Update](#)) Report ID: 637546 Version: 1 Form Type: Uniform Guidance

| | Completion Status | Completion Date/Time | Completed By (E-mail Address) |
|--|-------------------|----------------------|-------------------------------|
| STEP 1. Enter and Finalize Form SF-SAC | | | |
| STEP 2. Upload and Finalize Audit Report | | | |
| STEP 3a. Auditee Certification | | | |
| STEP 3b. Auditor Certification | | | |
| STEP 4. Submit to FAC for Processing | | | |

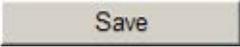
4.0 FILLING OUT THE FORM

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.

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. The Federal cognizant agency contact list is located on the FAC website's reference page.
- Every form field or item must have a response unless otherwise indicated as an item that is not required.
- 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 4.8 for instructions on how to check the data and correct any errors.
- All data **MUST BE SAVED** before proceeding to the next page.
- If you selected the wrong entity type on the Submission Criteria Check page (Section 3.3, Step 2) and need to change it, open the affected submission by selecting it from your list of in-progress audits from the Continue/Certify menu. Select the **Edit/Update** link next to **Type of Entity** in the banner at the top of the Report Home page. **Please note that changing your entity type will undo any previously completed certifications.**
- Refer to Appendix II of this document for a list of acronyms and abbreviations.

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



4.1 General Info Tab

Item 1 – Fiscal Period End 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 (Section 3.3, Step 3).

| PART I: GENERAL INFORMATION | |
|--|--|
| 1. Fiscal period ending date for this submission | |
| <input type="text" value="03/31"/> | /2016 (MM/DD/YYYY)  |

Item 2 – Type of Uniform Guidance Audit:

Select the type of audit report. 2 CFR 200.501 of the Uniform Guidance requires non-Federal entities that expend \$750,000 or more in Federal awards during a fiscal period to have a single audit conducted, except when they elect to have a program-specific audit conducted (2 CFR 200.507).

| Report ID: 637529 Version: 1 Form Type: Uniform Guidance |
|---|
| 2. Type of Uniform Guidance Audit |
| <input checked="" type="radio"/> Single Audit <input type="radio"/> 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 |
| <input type="radio"/> Annual <input type="radio"/> Biennial <input type="radio"/> Other <input type="text" value=""/> 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 (Section 3.3, Step 3). **You must check the checkbox next to the field to indicate that the EIN is not a Social Security Number.**

4. Auditee Identification Numbers

a. Auditee Employer Identification Number (EIN)

By checking this box, I verify that the Auditee EIN is **NOT** a Social Security Number. 

(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).

b. Are multiple EINs covered in this report? Yes No

c. If yes, complete *Additional EINs* page

If Yes, list the additional EINs for all entities covered by the audit on the Additional EINs tab (Section 4.5). Save your data before navigating to a new page.

Submission Form - General Info

[\[Back to Report Home \]](#)

General Info | Federal Awards | Audit Info | Federal Awards Audit Findings | **Additional EINs** | Additional DUNS | Secondary Auditors | Finalize

All fields are required unless indicated otherwise.

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

The DUNS number is a unique nine-digit identification sequence assigned by Dun & Bradstreet (D&B). A DUNS number is required when applying for a Federal grant on Grants.gov or any other application method. The DUNS number is requested but not required for the Form SF-SAC submission.

d. Auditee Data Universal Numbering System (DUNS) Number

To receive a DUNS number, visit the D&B DUNS Request Service website (<http://fedgov.dnb.com/webform>) or call the D&B DUNS registration hotline at 866-705-5711.

(e) Are multiple DUNS covered in this report?

Select **Yes** or **No** to indicate if a component entity (e.g., state agency, sub-entity) expending Federal awards is covered in this audit report.

e. Are multiple DUNS covered in this report? Yes No
f. If yes, complete *Additional DUNS* page

If Yes, list the additional DUNS numbers on the Additional DUNS tab (Section 4.6).

Save your data before navigating to a new page.

Submission Form - General Info

[\[Back to Report Home \]](#)

General Info | Federal Awards | Audit Info | Federal Awards Audit Findings | Additional EINs | **Additional DUNS** | Secondary Auditors | Finalize

All fields are required unless indicated otherwise.

Save

Item 5 – Auditee Information:

Enter the auditee contact information, according to 2 CFR 200.511.

| |
|---|
| <p>5. Auditee Information</p> <p>a. Auditee Name</p> <input type="text"/> |
| <p>b. Auditee Address (<i>Number and Street</i>)</p> <input type="text"/> |
| <p>Auditee City</p> <input type="text"/> |
| <p>Auditee State</p> <input type="text"/> |
| <p>Auditee ZIP Code</p> <input type="text"/> - <input type="text"/> |
| <p>c. Auditee Contact Name</p> <p>Name</p> <input type="text"/> |
| <p>Auditee Contact Title</p> <input type="text"/> |
| <p>d. Auditee Contact Telephone</p> <input type="text"/> (<input type="text"/>) <input type="text"/> - <input type="text"/> |
| <p>f. Auditee Contact E-mail</p> <input type="text"/> |

Item 6 – Primary Auditor Information

Enter the name, Employer Identification Number (EIN), and contact information of the primary auditor who conducted the audit in accordance with the Uniform Guidance. Auditors must **not** use any Social Security Numbers as their EIN. 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 primary auditor shall provide his/her information in Item 6. **You must check the checkbox next to the field to indicate that the EIN is not a Social Security Number.**

| | |
|---------------------------------------|---|
| 6. Primary Auditor Information | |
| a. Audit Firm/Organization Name | |
| <input type="text"/> | |
| b. Audit Firm/Organization EIN | |
| <input type="checkbox"/> | <input type="text"/> <input type="checkbox"/> By checking this box, I verify that the Auditor EIN is NOT a Social Security Number.  |
| c. Audit Firm/Organization Address | |
| <input type="text"/> | |
| Audit Firm/Organization City | |
| <input type="text"/> | |
| Audit Firm/Organization State | |
| <input type="text"/> ▼ | |
| Audit Firm/Organization ZIP Code | |
| <input type="text"/> | - <input type="text"/> |
| d. Primary Auditor Contact | |
| Primary Auditor Contact Name | |
| <input type="text"/> | |
| Primary Auditor Contact Title | |
| <input type="text"/> | |
| e. Primary Auditor Contact Telephone | |
| <input type="text"/> | - <input type="text"/> |
| g. Primary Auditor Contact E-mail | |
| <input type="text"/> ▼ | |

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

Select **Yes** or **No** to indicate whether multiple auditors contributed to the audit.

If **Yes**, enter the name, Employer Identification Number (EIN), and contact information of the secondary auditor organization(s) used to conduct the audit work on the Secondary Auditors tab.

| |
|--|
| <p>7. Was a secondary auditor used?</p> <p><input type="radio"/> Yes <input type="radio"/> No (If "Yes", complete <i>Secondary Auditors</i> page)</p> |
|--|

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

The screenshot shows a web interface titled "Submission Form - General Info". At the top, there is a blue header bar with the title. Below the header, there is a blue link that says "[Back to Report Home]". A horizontal navigation bar contains several tabs: "General Info", "Federal Awards", "Audit Info", "Federal Awards Audit Findings", "Additional EINs", "Additional DUNS", "Secondary Auditors", and "Finalize". The "Secondary Auditors" tab is highlighted with a red circle. Below the navigation bar, there is a red message that says "All fields are required unless indicated otherwise." At the bottom center, there is a "Save" button.

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

4.2 Federal Awards Tab

In the same order as shown in the Schedule of Expenditures of Federal Awards in the reporting package, list each program for which Federal awards were expended. There are two ways to enter Federal Awards: 1) manual entry - entering awards one at a time, or 2) upload a spreadsheet - adding multiple awards at a time.

4.2.1 Adding Federal Awards One at a Time

List individual programs in each row. Follow this procedure for manually entering one federal award at a time:

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

2. Select the Federal Agency Prefix for the CFDA number from the drop-down menu. See Appendix I of this document for the Federal Agency Two-Digit Prefix List.

| Federal Award Details | | Report ID: 637505 | Version: 1 | Form Type: Uniform Guidance |
|--|----------------------|---|----------------------|-----------------------------|
| Federal Agency Prefix ¹ | <input type="text"/> | CFDA Three Digit Extension ² | <input type="text"/> | |
| Additional Award Identification ³ | <input type="text"/> | | | |
| Federal Program Name ⁴ | <input type="text"/> | | | |

3. Enter the CFDA Three Digit Extension for the CFDA number.

| Federal Award Details | | Report ID: 637505 | Version: 1 | Form Type: Uniform Guidance |
|--|----------------------|---|----------------------|-----------------------------|
| Federal Agency Prefix ¹ | <input type="text"/> | CFDA Three Digit Extension ² | <input type="text"/> | |
| Additional Award Identification ³ | <input type="text"/> | | | |
| Federal Program Name ⁴ | <input type="text"/> | | | |

If the CFDA Three Digit extension is unknown, enter a **U** followed by a two-digit number (e.g., U01, U02, etc.) in the CFDA Extension field to identify one or more Federal award lines that form the program. This will allow the Internet Data Entry System (IDES) to automatically calculate the Federal Program Total and Cluster Total (Part II, Item 1(g) and 1(h)). For more information on Federal program determination when a CFDA extension is unknown, see 2 CFR 200.42(b).

If the Federal program is part of the Research and Development (R&D) cluster and the CFDA extension is unknown, enter **RD** in the CFDA Three Digit Extension field.

4. Additional Award Identification is a required field if the CFDA Three Digit Extension is unknown. Otherwise, if a valid CFDA Extension has been entered, this field is optional. Enter data used to identify the award other than the CFDA number (e.g., program year, contract number).

| | | | | |
|--|----------------------|---|----------------------|--|
| Federal Agency Prefix ¹ | <input type="text"/> | CFDA Three Digit Extension ² | <input type="text"/> | |
| Additional Award Identification ³ | <input type="text"/> | | | |
| Federal Program Name ⁴ | <input type="text"/> | | | |
| Amount Expended | <input type="text"/> | | | |

5. Enter the Federal Program Name as shown in the CFDA. If a valid Federal Agency Prefix and CFDA Three Digit Extension combination is entered, the system will automatically provide the Federal Program Name listed in the CFDA for the CFDA number.

| | |
|--|----------------------------|
| Federal Agency Prefix | CFDA Three Digit Extension |
| Additional Award Identification ³ | |
| Federal Program Name⁴ | |
| Amount Expended | |
| Cluster Name ⁵ | |

6. Enter the Amount Expended. Use whole dollars (no commas, decimals or letters).

| | |
|--|--|
| Additional Award Identification ³ | |
| Federal Program Name ⁴ | |
| Amount Expended | |
| Cluster Name ⁵ | |
| If State Cluster, enter State Cluster Name | |

7. Enter the Cluster Name if the award is part of a cluster of programs. Select N/A for no cluster.

| | |
|--|--|
| Federal Program Name ⁴ | |
| Amount Expended | |
| Cluster Name⁵ | |
| If State Cluster, enter State Cluster Name | |
| Federal Award | |

8. If State Cluster, enter State Cluster Name.

| | |
|---|--|
| Amount Expended | |
| Cluster Name ⁵ | |
| If State Cluster, enter State Cluster Name | |
| Federal Award | |

9. Loan/Loan Guarantee (Y/N): select **Y** or **N** to indicate whether the program is a Federal loan or a Federal loan guarantee.

10. If Yes, enter the loan or loan guarantee (loan) balance outstanding at the end of the audit period for loan programs. The loan balance outstanding at the end of the audit period is the amount disclosed in the footnotes to the SEFA as required by 2 CFR 200.510 (b)(5).

11. Direct Award (Y/N): select **Y** or **N** to indicate if the award was received directly from a Federal awarding agency.

12. Federal Award Passed Through to Subrecipients (Y/N): select **Y** or **N** to indicate if funds were passed through to any subrecipients for the Federal program.

13. If the Federal award was passed through to a subrecipient(s), enter the amount passed through as required by 2 CFR 200.510(b)(4).
14. Major Program (Y/N): select **Y** or **N** to indicate if the Federal program is a major program, as defined in 2 CFR 200.518.
15. 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, or D = Disclaimer of opinion.
16. Enter the number of audit findings for the Federal award. If there are no findings, enter the number zero.

| Loan/Loan Guarantees | If yes (Loan), End of Audit Period Loan Balance ⁶ | Direct Award | Federal Award Passed Through to Subrecipients | If Yes (Federal Award Passed Through to Subrecipients), Amount Passed Through to Subrecipients | Major Program (MP) | If Yes (MP), Type of Audit Report ⁸ | Number of Audit Findings |
|--------------------------|--|--------------------------|---|--|--------------------------|--|--------------------------|
| <input type="checkbox"/> | <input type="text"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="text"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="text"/> |

17. If the award is not a Direct Award, enter the name of the pass-through entity and the identifying number assigned by the pass-through entity. If there is not an identifying number assigned by the pass-through entity, enter **N/A** in this field. Click **Add** to save the pass-through entity name and ID. You may enter up to 10 pass-through entity names and IDs for a single award.

If No (Direct Award):

Name of Pass-through Entity Identifying Number Assigned by the Pass-through Entity, if Assigned⁷

| Name of Pass-through Entity | Identifying Number Assigned by Pass-through Entity, if Assigned |
|-----------------------------|---|
| <input type="text"/> | <input type="text"/> |

Use the **Delete** button (at the end of the row) to remove pass-through entity names and IDs as necessary.

If No (Direct Award):

Name of Pass-through Entity Identifying Number Assigned by the Pass-through Entity, if Assigned⁷

| Name of Pass-through Entity | Identifying Number Assigned by Pass-through Entity, if Assigned | |
|-----------------------------|---|---------------------------------------|
| Entity 1 | N/A | <input type="button" value="Delete"/> |
| Entity 2 | 101 | <input type="button" value="Delete"/> |
| Entity 3 | N/A | <input type="button" value="Delete"/> |
| Entity 4 | 100 | <input type="button" value="Delete"/> |

18. Federal Program Total will be auto-generated. The total Federal awards expended for each individual Federal program will be calculated as required by 2 CFR 200.510(b)(3) by summing the amount expended for all line items with the same Federal Agency Prefix and CFDA Three Digit Extension.
19. Cluster Total will be auto-generated. The total Federal awards expended for each cluster of programs will be calculated as required by 2 CFR 200.510(b)(3) by summing the amount expended for all line items with the same Cluster Name.
20. Verify that all information entered on the page is correct and click the **Save** button.

Amount Expended

Cluster Name⁵

If State Cluster, enter State Cluster Name

| Loan/Loan Guarantees | If yes (Loan), End of Audit Period Loan Balance ⁶ | Direct Award | Federal Award Passed Through to Subrecipients | If Yes (Federal Award Passed Through to Subrecipients), Amount Passed Through to Subrecipients | Major Program (MP) | If Yes (MP), Type of Audit Report ⁸ | Number of Audit Findings |
|----------------------|--|----------------------|---|--|----------------------|--|--------------------------|
| <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |

If No (Direct Award): Name of Pass-through Entity Identifying Number Assigned by the Pass-through Entity, if Assigned⁷

| Name of Pass-through Entity | Identifying Number Assigned by Pass-through Entity, if Assigned |
|-----------------------------|---|
| <input type="text"/> | <input type="text"/> |

¹ See Appendix I of instructions for valid Federal Agency two-digit prefixes.
² Three digit CFDA extensions listed in the Catalog of Federal Domestic Assistance (CFDA). If the extension is unknown, see instructions.

21. 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.

Amount Expended

Cluster Name⁵

If State Cluster, enter State Cluster Name

| Loan/Loan Guarantees | If yes (Loan), End of Audit Period Loan Balance ⁶ | Direct Award | Federal Award Passed Through to Subrecipients | If Yes (Federal Award Passed Through to Subrecipients), Amount Passed Through to Subrecipients | Major Program (MP) | If Yes (MP), Type of Audit Report ⁸ | Number of Audit Findings |
|----------------------|--|----------------------|---|--|----------------------|--|--------------------------|
| <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |

If No (Direct Award): Name of Pass-through Entity Identifying Number Assigned by the Pass-through Entity, if Assigned⁷

| Name of Pass-through Entity | Identifying Number Assigned by Pass-through Entity, if Assigned |
|-----------------------------|---|
| <input type="text"/> | <input type="text"/> |

¹ See Appendix I of instructions for valid Federal Agency two-digit prefixes.
² Three digit CFDA extensions listed in the Catalog of Federal Domestic Assistance (CFDA). If the extension is unknown, see instructions.

4.2.2 Adding Multiple Federal Awards Using a Worksheet

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.

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

(Field sizes for the Federal Awards worksheet)

| Column Name | Character Maximum |
|---------------------------------|-------------------|
| Federal Agency Prefix | 2 |
| CFDA Three Digit Extension | 3 |
| Additional Award Identification | 50 |
| Federal Program Name | 300 |
| Amount Expended | 12 |
| Cluster Name | 75 |
| State Cluster Name | 75 |
| Federal Program Total | 12 |
| Cluster Total | 12 |
| Loan/Loan Guarantee | 1 |

| | |
|--|---------|
| End of Audit Period Outstanding Loan Balance | 12 |
| Direct Award | 1 |
| Name of Pass-through Entity | 70/name |
| Identifying Number Assigned by Pass-through Entity | 70/ID |
| Federal Award Passed through to Sub-recipients | 1 |
| Total Amount Passed through | 12 |
| Major Program (MP) | 1 |
| If yes (MP), type of audit report | 1 |
| Number of Audit Findings | 2 |

Follow this procedure to use the Federal Awards worksheet:

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

If you have entered any Federal Award information on-screen, it will appear in the worksheet upon download.

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

3. Fill out a separate row on the spreadsheet for each award. Refer to Section 4.2.1 for descriptions of each of the fields in the worksheet.
4. Once all rows have been filled in completely, save the worksheet to your computer using the following naming convention: “Awards_Uniform_Guidance_[report id]_[version number].xlsx”

For example, “Awards_Uniform_Guidance_999999_1.xlsx”

Please note: The Federal Awards worksheet will allow you to copy and paste data into every column except the **Federal Program Total** column and the **Cluster Total** column. These columns auto-generate.

You must fill in every column **except Major Program, Type of Audit Report on Major Program, and Number of Audit Findings** before uploading the worksheet.

- Return to the Federal Awards tab and click the **Upload Federal Awards Worksheet** button to upload the worksheet.

General Info **Federal Awards** Audit Info Federal Awards Audit Findings Additional EINs Additional DUNS Secondary Auditors Finalize

PART II. FEDERAL AWARDS Report ID: 637505 Version: 1 Form Type: Uniform Guidance

[\[Hide/Show Instructions\]](#)

Option 1: Enter federal awards one at a time Option 2: Add multiple federal awards using template

- Click Enter Federal Award button.
- Download Worksheet by clicking the Download Federal Awards Worksheet button.
- Complete Worksheet and save on your computer.
- Upload Worksheet by clicking the Upload Federal Awards Worksheet button.

Enter Federal Award Download Federal Awards Worksheet **Upload Federal Awards Worksheet**

- Click the **Browse** button to locate the spreadsheet that you just saved to your computer. Select the filename and click the **Open** button.

Submission Form - Federal Awards Upload

Upload Federal Awards Worksheet Report ID: 637546 Version: 1

Use the Browse button to select a file from your local disk drive. When you click the Upload Federal Awards Worksheet button, your browser will transmit the file to our web server.

Enter Filename: **Browse...**

Back Upload Federal Awards Worksheet

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

8. After clicking the **Upload Federal Awards Worksheet** 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/View** link (last column) to view or modify the award details.

| Federal Awarding Agency Prefix | CFDA Three Digit Extension | Federal Program Name | Amount Expended | Cluster Name | Federal Program Total | Cluster Total | Edit/View |
|---|----------------------------|----------------------|-----------------|--------------|-----------------------|---------------|---------------------------|
| 84 | 001 | NAME1 | \$300,000 | N/A | \$300,000 | \$0 | Edit/View |
| 23 | 230 | NAME2 | \$600,000 | N/A | \$600,000 | \$0 | Edit/View |
| Total Federal Awards Expended (calculated): \$900,000 | | | | | | | |

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

Save

4.3 Audit Info Tab

The Audit Information portion of Form SF-SAC is broken into two parts: Financial Statements and Federal Programs.

4.3.1 Financial Statements

For the Financial Statements section of the form, obtain all information from the Opinion on the Financial Statements and Reports in accordance with Government Auditing Standards (GAS) as related to the financial statement audit.

Item a – Auditor’s determination of whether the financial statements of the auditee were prepared in accordance with generally accepted accounting principles (GAAP).

Select the type of audit report. If the financial statements audited were prepared in accordance with generally accepted accounting principles (GAAP) select Unmodified opinion, Qualified opinion, Adverse opinion, Disclaimer of opinion, or any combination of these options. If the financial statements were not prepared in accordance with GAAP but were prepared in accordance with a special purpose framework, select the option for a special purpose framework.

| | | | | | |
|---|--|---|--|--|--|
| PART III. INFO FROM THE SCHEDULE OF FINDINGS AND QUESTIONED COSTS - Continued | Report ID: 637505 Version: 1 Form Type: Uniform Guidance | | | | |
| 2. FINANCIAL STATEMENTS | | | | | |
| a. Financial Statement Information | | | | | |
| <p>i. What were the results of the auditor’s determination of whether the financial statements of the auditee were prepared in accordance with generally accepted accounting principles (GAAP)?</p> <p>Select any combination:</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%;"><input type="checkbox"/> Unmodified opinion</td> <td style="width: 50%;"><input type="checkbox"/> Qualified opinion</td> </tr> <tr> <td><input type="checkbox"/> Adverse opinion</td> <td><input type="checkbox"/> Disclaimer of opinion</td> </tr> </table> <p style="text-align: center; font-size: small;">If the financial statements of the auditee were prepared in accordance with GAAP, proceed to question b.</p> <p style="text-align: center; font-size: small;">----- OR -----</p> <p><input type="checkbox"/> Financial statements were not prepared in accordance with GAAP but were prepared in accordance with a special purpose framework.</p> | | <input type="checkbox"/> Unmodified opinion | <input type="checkbox"/> Qualified opinion | <input type="checkbox"/> Adverse opinion | <input type="checkbox"/> Disclaimer of opinion |
| <input type="checkbox"/> Unmodified opinion | <input type="checkbox"/> Qualified opinion | | | | |
| <input type="checkbox"/> Adverse opinion | <input type="checkbox"/> Disclaimer of opinion | | | | |

Complete Items (ii), (iii), and (iv) only if the statements were prepared in accordance with a special purpose framework. If financial statements were prepared in accordance with GAAP, skip to question (b).

| |
|--|
| <input checked="" type="checkbox"/> Financial statements were not prepared in accordance with GAAP but were prepared in accordance with a special purpose framework. |
| <p>ii. What was the special purpose framework? (Select only one)</p> <p><input type="radio"/> Cash basis</p> <p><input type="radio"/> Tax basis</p> <p><input type="radio"/> Regulatory basis</p> <p><input type="radio"/> Contractual basis</p> <p><input type="radio"/> Other basis</p> |
| <p>iii. Was the special purpose framework used a basis of accounting required by state law or tribal law?</p> <p><input type="radio"/> Yes <input type="radio"/> No</p> |
| <p>iv. What was the auditor's opinion on the special purpose framework? (Select any combination)</p> <p><input type="checkbox"/> Unmodified opinion <input type="checkbox"/> Qualified opinion</p> <p><input type="checkbox"/> Adverse opinion <input type="checkbox"/> Disclaimer of opinion</p> |

Item a(ii) - What was the special purpose framework?

Mark the applicable special purpose framework that was used as the basis of accounting using the definitions in AU-C Section 800.

Item a(iii) - Was the special purpose framework used a basis accounting required by state law or tribal law?

Mark Yes or No as applicable. Mark No if the special-purpose framework was permitted by state law but not required.

Item a(iv) - What was the auditor's opinion on the special purpose framework?

Select any combination of Unmodified opinion, Qualified opinion, Adverse opinion, or Disclaimer of opinion, as applicable.

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

| |
|--|
| <p>b. Is a "going concern" emphasis-of-matter paragraph included in the audit report?</p> <p><input type="radio"/> Yes <input type="radio"/> No</p> |
|--|

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

Item c – Is a significant deficiency in internal control disclosed?

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

c. Is a significant deficiency in internal control disclosed?
 Yes No

Item d – Is a material weakness in internal control disclosed?

Select **Yes** or **No** to indicate disclosure of a material weakness in internal control.

d. Is a material weakness in internal control disclosed?
 Yes No

Item e – Is a material noncompliance disclosed?

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

e. Is a material noncompliance disclosed?
 Yes No

4.3.2 Federal Programs**Item a – Does the auditor’s report include a statement that the auditee’s financial statements include departments, agencies, or other organizational units expending \$750,000 or more in Federal awards that have separate Uniform Guidance audits which are not included in this audit? (AICPA Audit Guide)**

According to the American Institute of CPAs (AICPA) Audit Guide “Government Auditing Standards and Single Audits audit guide”, 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 \$750,000 or more in Federal awards during the fiscal period.

3. FEDERAL PROGRAMS

a. Does the auditor’s report include a statement that the auditee’s financial statements include departments, agencies, or other organizational units expending \$750,000 or more in Federal awards that have separate Uniform Guidance audits which are not included in this audit? (AICPA Audit Guide)
 Yes No

Item b – What is the dollar threshold to distinguish Type A and Type B programs? (2 CFR 200.518(b)(1))

Enter the dollar threshold used to distinguish between Type A and Type B programs as defined in 2 CFR 200.518(b)(1) or 2 CFR 200.518(b)(3). The dollar threshold must be \$750,000 or higher; round to the nearest whole dollar.

b. What is the dollar threshold to distinguish Type A and Type B programs? (Uniform Guidance § 200.518(b)(1))

\$.00

Item c – Did the auditee qualify as a low-risk auditee?

Select **Yes** or **No** to indicate if the auditee qualifies as a low-risk auditee under 2 CFR 200.520.

c. Did the auditee qualify as a low-risk auditee? Uniform Guidance § 200.520)

Yes No

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

Select the applicable agency(ies). A Federal agency need only be marked 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.

d. Indicate which Federal agency(ies) have 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
- 13 - Central Intelligence Agency
- 29 - Commission on Civil Rights
- 78 - Commodity Futures Trading Commission
- 87 - Consumer Product Safety Commission
- 94 - Corporation for National and Community Service

Note: Some Federal agencies use the same Catalog of Federal Domestic Assistance (CFDA) prefixes. Use the CFDA prefix used on the Federal award application.

4.4 Federal Award Audit Findings Tab

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

There are two ways to enter Federal Award Audit Findings: 1) manual entry - entering audit findings one at a time, or 2) upload a spreadsheet - adding multiple findings at a time.

4.4.1 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 Three Digit Extension, Additional Award Identification, and the Federal Program Name will auto-fill from the Federal Awards tab.

Submission Form - Federal Awards Audit Findings

[\[Back to Report Home \]](#)

| | | | | | | | |
|--------------|----------------|------------|--------------------------------------|-----------------|-----------------|--------------------|----------|
| General Info | Federal Awards | Audit Info | Federal Awards Audit Findings | Additional EINS | Additional DUNS | Secondary Auditors | Finalize |
|--------------|----------------|------------|--------------------------------------|-----------------|-----------------|--------------------|----------|

PART III. Federal Award Findings Report ID: 637505 Version: 1 Form Type: Uniform Guidance

[\[Hide/Show Instructions\]](#)

Option 1:

1. Enter findings one at a time by selecting "Edit" at the end of each row.

Option 2: Add multiple findings using template

1. Download worksheet by clicking the **Download Findings Worksheet** button.
2. Complete worksheet and save on your computer.
3. Upload worksheet by clicking the **Upload Findings Worksheet** button.

Forgot a finding?

Click **Add Findings** button below to add any NEW findings not in the grid.

Download Findings Worksheet
Upload Findings Worksheet
Add Findings

| Federal Agency Prefix | CFDA Three Digit Extension | Additional Award Identification | Federal Program Name | Audit Finding Reference Number | Type(s) of Compliance Requirement(s) | Modified Opinion | Other Matters | Material Weakness | Significant Deficiency | Other Findings | Questioned Costs | |
|-----------------------|----------------------------|---------------------------------|----------------------|--------------------------------|--------------------------------------|------------------|---------------|-------------------|------------------------|----------------|------------------|-----------------------------|
| 23 | 230 | 123 | NAME2 | | | | | | | | | Edit / View |
| 23 | 230 | 123 | NAME2 | | | | | | | | | Edit / View |

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

1. Click the **Edit/View** link (last column) of an audit finding to enter finding details.
2. Confirm that you are entering finding details for the correct Federal Award 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 Audit Finding Reference number. **For all audit reports submitted on or after January 2 2015, the required format for the audit finding reference numbers is the four-digit audit year, a hyphen, and a three-digit number (YYYY-###). This number and format must match the auditing findings reported in the Schedule of Findings and Questioned Costs and applicable auditor's reports.**

Audit Finding Reference Number

4. Enter the type(s) of Compliance Requirements. The type of Compliance Requirement is the requirement the auditor was testing which generated the audit finding.
 Note: Audits no longer accept **D, K, or O** as acceptable Compliance Requirements.
WHEN ENTERING MORE THAN ONE LETTER, DO NOT SEPARATE WITH SPACES, COMMAS, OR DASHES. Enter in alphabetical order.

Type(s) of Compliance Requirement(s) 

Compliance Requirements:

- A. Activities allowed or unallowed
- B. Allowable costs/costs principles
- C. Cash management
- 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
- L. Reporting
- M. Subrecipient monitoring
- N. Special tests and provision
- P. Other

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

| Compliance Findings | | Internal Control Findings | | | | |
|----------------------|----------------------|---------------------------|------------------------|----------------------|----------------------|--------------------------------------|
| Modified Opinion | Other Matters | Material Weakness | Significant Deficiency | Other Findings | Questioned Costs | Repeat Audit Finding from Prior Year |
| <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |

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 (indicating there are no compliance audit findings or internal control audit findings), mark **Y** to indicate Other Findings.

Questioned Costs: Select **Y** or **N** to indicate if there were questioned costs related to the audit finding. If questioned costs exist but the amount cannot be determined, you must mark **Y** for “Yes.”

Repeat Audit Finding from Prior Year: Select **Y** or **N** to indicate whether the audit finding was a repeat of an audit finding in the immediate prior audit.

If Yes, provide Prior Year Audit Finding Reference Numbers: If the finding is a repeat audit finding from the immediate prior audit, enter all applicable audit finding reference numbers from the immediate prior audit (2 CFR 200.516(b)(8) and (c)). If there are multiple prior audit finding reference numbers, separate each number using a comma “,”.

The valid combinations for the first five Y/N answers (above) 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 |

- Once you are done entering audit finding details, click **Save** to save the information. You may click **Next Finding** to navigate to the next finding, or click **Back to Federal Awards Audit Findings** to return to the list of findings.

4.4.2 Adding Multiple Federal Awards Audit Findings Using a Worksheet

Respondents with any number of program lines can choose to upload Federal Award Audit Findings data. Entities that have more than 80 lines are required to use the upload feature.

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

(Field Sizes for the Federal Awards Audit Findings worksheet)

| Column Name | Character Maximum |
|--------------------------------------|-------------------|
| Audit Finding Reference Number | 8 |
| Type(s) of Compliance Requirement(s) | 13 |
| MODIFIEDOPINION | 1 |
| OTHERNONCOMPLIANCE | 1 |
| MATERIALWEAKNESS | 1 |
| SIGNIFICANTDEFICIENCY | 1 |
| OTHERFINDINGS | 1 |
| QCOSTS | 1 |
| REPEATFINDING | 1 |
| PRIORFINDINGREFNUMS | 100 |

Follow this procedure to use the Federal Awards Findings worksheet:

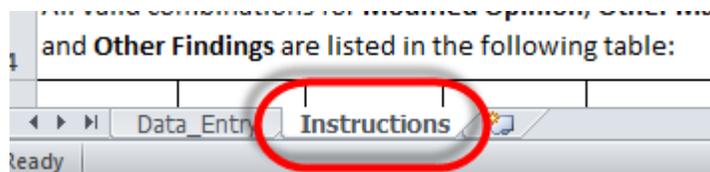
- Click the **Download Findings Worksheet** button.
- The File Download window will pop up. Select **Open** to view the Microsoft Excel worksheet.



- Fill out a separate row on the spreadsheet for each award. The Federal Agency Prefix, CFDA Three Digit Extension, Additional Award Identification, and Federal Program Name will auto-fill from the Federal Awards tab. Refer to Section 4.4.1 for descriptions of each of the fields in the worksheet.

| Federal Agency Prefix | CFDA Three Digit Extension | Additional Award Identification | Federal Program Name | Audit Finding Reference Number | Type(s) of Compliance Requirement |
|-----------------------|----------------------------|---------------------------------|----------------------|--------------------------------|-----------------------------------|
| 23 | 230 | 123 | NAME2 | | |
| 23 | 230 | 123 | NAME2 | | |

The second tab of the Excel spreadsheet contains helpful instructions on how to fill out the worksheet.



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

For example, "Findings_Uniform_Guidance_999999_1.xlsx"

- Return to the Federal Awards Findings tab and click the **Upload Findings Worksheet** button to upload the worksheet.
- Click the **Browse** button and locate the spreadsheet that you just saved to your computer. Select the filename and click the **Open** button.

Submission Form - Federal Awards Audit Findings Upload

Upload Federal Awards Audit Findings Worksheet Report ID: 637664 Version: 1

Use the **Browse** button to select a file from your local disk drive. When you click the **Upload Findings Worksheet** button, your browser will transmit the file to our web server.

Enter Filename: Browse...

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

Submission Form - Federal Awards Audit Findings Upload

Upload Federal Awards Audit Findings Worksheet
Report ID: 637664 Version: 1

Use the **Browse** button to select a file from your local disk drive. When you click the **Upload Findings Worksheet** button, your browser will transmit the file to our web server.

Enter Filename:

8. After clicking the **Upload Findings Worksheet** 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 Audit Findings page. All entered findings display at the bottom of the page and are editable. Click the **Edit/View** link (last column) to view or modify the findings details.

Submission Form - Federal Awards Audit Findings

[\[Back to Report Home \]](#)

General Info
Federal Awards
Audit Info
Federal Awards Audit Findings
Additional EINs
Additional DUNS
Secondary Auditors
Finalize

PART III. Federal Award Findings
Report ID: 637505 Version: 1 Form Type: Uniform Guidance

[\[Hide/Show Instructions \]](#)

Option 1:

1. Enter findings one at a time by selecting "Edit" at the end of each row.

Option 2: Add multiple findings using template

- Download worksheet by clicking the **Download Findings Worksheet** button.
- Complete worksheet and save on your computer.
- Upload worksheet by clicking the **Upload Findings Worksheet** button.

Forgot a finding?

Click **Add Findings** button below to add any NEW findings not in the grid.

| Federal Agency Prefix | CFDA Three Digit Extension | Additional Award Identification | Federal Program Name | Audit Finding Reference Number | Type(s) of Compliance Requirement(s) | Modified Opinion | Other Matters | Material Weakness | Significant Deficiency | Other Findings | Questioned Costs | Edit/View |
|-----------------------|----------------------------|---------------------------------|----------------------|--------------------------------|--------------------------------------|------------------|---------------|-------------------|------------------------|----------------|------------------|-----------|
| 23 | 230 | 123 | NAME2 | 2015-100 | P | N | N | N | N | Y | N | Edit/View |
| 23 | 230 | 123 | NAME2 | 2015-101 | C | N | Y | N | N | N | Y | Edit/View |

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

4.5 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 worksheet. Do not list the main EIN that was entered on the General Info page.

| | | | | | | |
|--|--|--|---|--|--|--|
| General Info Federal Awards Audit Info Federal Awards Audit Findings Additional EINs Additional DUNS Secondary Auditors Finalize | | | | | | |
| <input type="button" value="Download EIN Worksheet"/> | | | <input type="button" value="Upload EIN Worksheet"/> | | | |
| Additional EINs Report ID: 637505 Version: 1 Form Type: Uniform Guidance | | | | | | |
| <p>Option 1: Add EINs one at a time To key in additional EINs individually, type in the number in the boxes on the right and click the Save button.</p> <p>Option 2: Add Multiple EINs using worksheet</p> <ol style="list-style-type: none"> Download the worksheet by clicking on the Download EIN Worksheet button above. Complete the worksheet and save it on your computer. Upload the worksheet by clicking on the Download EIN Worksheet button above. | | <input type="text"/> - <input type="text"/> <input type="button" value="Save"/> <input type="button" value="Delete"/> | | | | |

4.5.1 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.

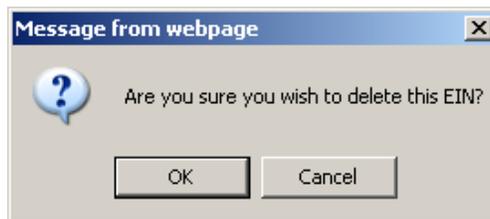
| | | | | | | |
|--|--|--|---|--|--|--|
| General Info Federal Awards Audit Info Federal Awards Audit Findings Additional EINs Additional DUNS Secondary Auditors Finalize | | | | | | |
| <input type="button" value="Download EIN Worksheet"/> | | | <input type="button" value="Upload EIN Worksheet"/> | | | |
| Additional EINs Report ID: 637505 Version: 1 Form Type: Uniform Guidance | | | | | | |
| <p>Option 1: Add EINs one at a time To key in additional EINs individually, type in the number in the boxes on the right and click the Save button.</p> <p>Option 2: Add Multiple EINs using worksheet</p> <ol style="list-style-type: none"> Download the worksheet by clicking on the Download EIN Worksheet button above. Complete the worksheet and save it on your computer. Upload the worksheet by clicking on the Download EIN Worksheet button above. | | <input type="text" value="99"/> - <input type="text" value="99999999"/> <input type="button" value="Save"/> <input type="button" value="Delete"/> | | | | |

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

3. To edit an EIN, select it from the list in the left panel by clicking on it. It will highlight in yellow and the number will appear in the field on the right. Make appropriate changes and click the **Update** button.

4. To 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 on the right. Click the **Delete** button.

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



4.5.2 Adding Multiple EINs Using a Worksheet

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

1. Click the **Download EIN Worksheet** button to retrieve the worksheet.

| | | | | | | | | | | | | | | | | | | | | |
|---|--|--|--|--|--|--|----------------|--|------------|--|-------------------------------|--|-----------------|--|-----------------|--|--------------------|--|----------|--|
| General Info | | | | | | | Federal Awards | | Audit Info | | Federal Awards Audit Findings | | Additional EINs | | Additional DUNS | | Secondary Auditors | | Finalize | |
| <input type="button" value="Download EIN Worksheet"/> | | | | | | | | | | <input type="button" value="Upload EIN Worksheet"/> | | | | | | | | | | |
| Additional EINs | | | | | | | | | | Report ID: 637505 Version: 1 Form Type: Uniform Guidance | | | | | | | | | | |
| <p>Option 1: Add EINs one at a time To key in additional EINs individually, type in the number in the boxes on the right and click the Save button.</p> <p>Option 2: Add Multiple EINs using worksheet</p> <ol style="list-style-type: none">1. Download the worksheet by clicking on the Download EIN Worksheet button above.2. Complete the worksheet and save it on your computer.3. Upload the worksheet by clicking on the Download EIN Worksheet button above. | | | | | | | | | | <input type="text"/> - <input type="text"/> <input type="button" value="Save"/> <input type="button" value="Delete"/> | | | | | | | | | | |

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

General Info | Federal Awards | Audit Info | Federal Awards Audit Findings | **Additional EINs** | Additional DUNS | Secondary Auditors | Finalize

Download EIN Worksheet | **Upload EIN Worksheet**

Additional EINs Report ID: 637505 Version: 1 Form Type: Uniform Guidance

Option 1: Add EINs one at a time
To key in additional EINs individually, type in the number in the boxes on the right and click the **Save** button.

Option 2: Add Multiple EINs using worksheet

1. Download the worksheet by clicking on the **Download EIN Worksheet** button above.
2. Complete the worksheet and save it on your computer.
3. Upload the worksheet by clicking on the **Download EIN Worksheet** button above.

-

Save Delete

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

General Info | Federal Awards | Audit Info | Federal Awards Audit Findings | **Additional EINs** | Additional DUNS | Secondary Auditors | Finalize

Download EIN Worksheet | Upload EIN Worksheet

Additional EINs Report ID: 637546 Version: 1 Form Type: Uniform Guidance

Click on an EIN number to edit it.

| EIN |
|------------|
| 99-9999999 |
| 88-8888888 |

-

Save Delete

5. To edit an EIN follow Step 3 in Section 4.5.1.
6. To delete an EIN follow Steps 4-5 in Section 4.5.1.

4.6 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 worksheet.

Submission Form - Additional DUNS

[\[Back to Report Home \]](#)

General Info | Federal Awards | Audit Info | Federal Awards Audit Findings | Additional EINs | Additional DUNS | Secondary Auditors | Finalize

Additional DUNS
Report ID: 637546 Version: 1 Form Type: Uniform Guidance

Option 1: Add DUNS one at a time
To key in additional DUNS individually, type in the number in the boxes on the right and click the **Save** button.

Option 2: Add multiple DUNS using worksheet

1. Download the worksheet by clicking on the **Download DUNS Worksheet** button above.
2. Complete the worksheet and save it on your computer.
3. Upload the worksheet by clicking on the **Download DUNS Worksheet** button above.

-
 -

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

4.6.1 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.

General Info | Federal Awards | Audit Info | Federal Awards Audit Findings | Additional EINs | Additional DUNS | Secondary Auditors | Finalize

Additional DUNS
Report ID: 637546 Version: 1 Form Type: Uniform Guidance

Option 1: Add DUNS one at a time
To key in additional DUNS individually, type in the number in the boxes on the right and click the **Save** button.

Option 2: Add multiple DUNS using worksheet

1. Download the worksheet by clicking on the **Download DUNS Worksheet** button above.
2. Complete the worksheet and save it on your computer.
3. Upload the worksheet by clicking on the **Download DUNS Worksheet** button above.

-
 -

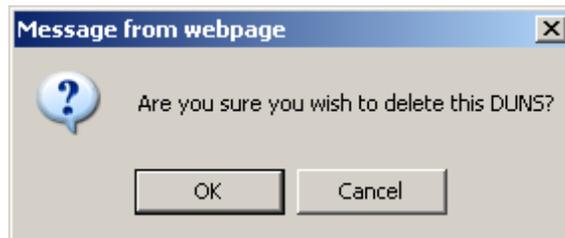
2. Each entered DUNS will appear on the left hand side of the page.

The screenshot shows the 'Additional DUNS' section of a web application. At the top, there are navigation tabs: 'General Info', 'Federal Awards', 'Audit Info', 'Federal Awards Audit Findings', 'Additional EINS', 'Additional DUNS' (selected), 'Secondary Auditors', and 'Finalize'. Below the tabs are two buttons: 'Download DUNS Worksheet' and 'Upload DUNS Worksheet'. The main content area is titled 'Additional DUNS' and includes 'Report ID: 637546 Version: 1 Form Type: Uniform Guidance'. On the left, a list of DUNS numbers is shown: '99-999-9999' and '88-888-8888'. The '88-888-8888' entry is highlighted with a red circle. On the right, a green message box says 'DATA SAVED. CLICK ANOTHER TAB TO PROCEED OR ADD ANOTHER DUNS.' Below this are three input fields for a DUNS number and two buttons: 'Save' and 'Delete'.

3. To edit a DUNS, select it from the list in the left panel by clicking on it. It will highlight in yellow and the number will appear in the field on the right. Make appropriate changes and click the **Update** button.
4. To 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 on the right. Click the **Delete** button.

This screenshot is similar to the previous one, but the '88-888-8888' entry in the list is highlighted in yellow. The 'Update' and 'Delete' buttons are visible, with the 'Delete' button circled in red. The input fields on the right now contain the digits '88', '888', and '8888' respectively.

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



4.6.2 Adding Multiple DUNS Using a Worksheet

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

1. Click the **Download DUNS Worksheet** button to retrieve the worksheet.

Submission Form - Additional DUNS

[\[Back to Report Home \]](#)

| | | | | | | | |
|--------------|----------------|------------|-------------------------------|-----------------|-----------------|--------------------|----------|
| General Info | Federal Awards | Audit Info | Federal Awards Audit Findings | Additional EINs | Additional DUNS | Secondary Auditors | Finalize |
|--------------|----------------|------------|-------------------------------|-----------------|-----------------|--------------------|----------|

Download DUNS Worksheet

Upload DUNS Worksheet

Additional DUNSReport ID: 637546 Version: 1 Form Type: Uniform Guidance

Option 1: Add DUNS one at a time
To key in additional DUNS individually, type in the number in the boxes on the right and click the **Save** button.

Option 2: Add multiple DUNS using worksheet

1. Download the worksheet by clicking on the **Download DUNS Worksheet** button above.
2. Complete the worksheet and save it on your computer.
3. Upload the worksheet by clicking on the **Download DUNS Worksheet** button above.

- -

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

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

Submission Form - Additional DUNS

[\[Back to Report Home \]](#)

General Info Federal Awards Audit Info Federal Awards Audit Findings Additional EINS Additional DUNS Secondary Auditors Finalize

Download DUNS Worksheet Upload DUNS Worksheet

Additional DUNS
Report ID: 637546 Version: 1 Form Type: Uniform Guidance

Option 1: Add DUNS one at a time
To key in additional DUNS individually, type in the number in the boxes on the right and click the **Save** button.

Option 2: Add multiple DUNS using worksheet

1. Download the worksheet by clicking on the **Download DUNS Worksheet** button above.
2. Complete the worksheet and save it on your computer.
3. Upload the worksheet by clicking on the **Download DUNS Worksheet** button above.

- -

Save Delete

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

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

General Info Federal Awards Audit Info Federal Awards Audit Findings Additional EINS Additional DUNS Secondary Auditors Finalize

Download DUNS Worksheet Upload DUNS Worksheet

Additional DUNS
Report ID: 637546 Version: 1 Form Type: Uniform Guidance

Click on a DUNS number to edit it.

DUNS

88-888-8888

99-999-9999

- -

Save Delete

5. To edit a DUNS follow Step 3 in Section 4.6.1.
6. To delete a DUNS follow Steps 4 - 5 in Section 4.6.1.

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June 2016

4.7 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.

4.8 Finalize Tab

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

| | | | | | | | |
|---|----------------|------------|-------------------------------|-----------------|-----------------|-------------------|-----------------|
| General Info | Federal Awards | Audit Info | Federal Awards Audit Findings | Additional EINs | Additional DUNS | Secondary Auditor | Finalize |
| <input type="button" value="Check for Errors"/> | | | | | | | |

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

| | | | | | | | |
|---|----------------|--|-------------------------------|-----------------|-----------------|--------------------|-----------------|
| General Info | Federal Awards | Audit Info | Federal Awards Audit Findings | Additional EINs | Additional DUNS | Secondary Auditors | Finalize |
| <input type="button" value="Check for Errors"/> | | | | | | | |
| Finalize | | Report ID: 637505 Version: 1 Form Type: Uniform Guidance | | | | | |
| Download Errors | | | | | | | |
| <div style="border: 1px solid #f08080; padding: 10px; background-color: #fff9f9;"> <p>ERROR:</p> <ul style="list-style-type: none"> • GENERAL INFO: PLEASE VERIFY THAT THE AUDITOR EIN IS NOT A SOCIAL SECURITY NUMBER. • AUDIT INFO: PLEASE INDICATE IF THE FINANCIAL STATEMENTS WERE PREPARED IN ACCORDANCE TO GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP) OR WITH A SPECIAL PURPOSE FRAMEWORK. • AUDIT INFO: PLEASE INDICATE WHETHER OR NOT A GOING CONCERN PARAGRAPH IS INCLUDED IN THE AUDIT REPORT. • AUDIT INFO: PLEASE INDICATE WHETHER OR NOT A SIGNIFICANT DEFICIENCY IS DISCLOSED IN THE FINANCIAL STATEMENTS. • AUDIT INFO: PLEASE INDICATE WHETHER OR NOT A MATERIAL WEAKNESS IS DISCLOSED IN THE FINANCIAL STATEMENTS. • AUDIT INFO: PLEASE INDICATE WHETHER OR NOT A MATERIAL NONCOMPLIANCE IS DISCLOSED IN THE FINANCIAL STATEMENTS. • AUDIT INFO: PLEASE INDICATE WHETHER OR NOT THERE ARE SEPARATE UNIFORM GUIDANCE AUDITS NOT INCLUDED IN THIS AUDIT REPORT. • AUDIT INFO: PLEASE INDICATE WHETHER OR NOT THE AUDITEE QUALIFIED AS A LOW-RISK AUDITEE. • AUDIT INFO: PLEASE SELECT AT LEAST ONE AGENCY CFDA. </div> | | | | | | | |

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.

| | | | | | | | |
|---|----------------|--|-------------------------------|-----------------|-----------------|--------------------|-----------------|
| General Info | Federal Awards | Audit Info | Federal Awards Audit Findings | Additional EINs | Additional DUNS | Secondary Auditors | Finalize |
| <input type="button" value="Check for Errors"/> | | | | | | | |
| Finalize | | Report ID: 637505 Version: 1 Form Type: Uniform Guidance | | | | | |
| <div style="border: 1px solid #c8e6c9; padding: 10px; background-color: #e8f5e9;"> <p> VALIDATION SUCCESSFUL. IF YOU NEED TO MAKE ANY CHANGES AFTER FINALIZING, UNLOCK THE FORM FROM THE REPORT HOME PAGE.</p> </div> | | | | | | | |
| <input type="button" value="Finalize"/> | | | | | | | |

5.0 UPLOADING THE 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 you can get to by clicking **STEP 2. Upload and Finalize Audit Report.**

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

Report Home

[\[Back to Account Home \]](#)

TEST UG 1, 2015 Type of Entity: State ([Edit/Update](#)) Report ID: 637505 Version: 1 Form Type: Uniform Guidance

Audit Form

This page allows you to view submission status, as well as, complete submission steps for this single audit report.

Unlock Finalized Form SF-SAC

View/Print Form SF-SAC

Audit Report (PDF)

Report Access

Help

| | Completion Status | Completion Date/Time | Completed By (E-mail Address) |
|--|--------------------------------------|----------------------|-------------------------------|
| STEP 1. Enter and Finalize Form SF-SAC | ✔ | 7/1/2016 11:17:03 AM | ERD.FAC@CENSUS.GOV |
| STEP 2. Upload and Finalize Audit Report | ✘ | | |
| STEP 3a. Auditee Certification | ✘ | | |
| STEP 3b. Auditor Certification | ✘ | | |
| STEP 4. Submit to FAC for Processing | ✘ | | |

- 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 (N/A is only accepted for the Summary Schedule of Prior Audit Findings and the Corrective Action Plan).

PDF Components (Click here to Open/Close)

All components of the audit report package must be merged into a single PDF file.
 Enter the starting PDF page number for each of the components listed below. Each required component on the checklist must have a numeric page number, unless otherwise noted below.

| Starting PDF Page Number | Component |
|--------------------------|---|
| | Financial Statement(s) 2 CFR 200.510(a) |
| | Opinion on Financial Statements 2 CFR 200.510(a) |
| | Schedule of Expenditures of Federal Awards 2 CFR 200.510(b) |
| | Opinion or Disclaimer of Opinion on Schedule of Federal Awards 2 CFR 200.515(a) |
| | Uniform Guidance Report on Internal Control 2 CFR 200.515(b) |
| | Uniform Guidance Report on Compliance 2 CFR 200.515(c) |
| | GAS Report on Internal Control 2 CFR 200.515(b) |
| | GAS Report on Compliance 2 CFR 200.515(c) |
| | Schedule of Findings and Questioned Costs 2 CFR 200.515(d) |
| | Summary Schedule of Prior Audit Findings 2 CFR 200.511(b) <i>Required if prior audit findings exist. If there are no prior audit findings, enter 'N/A'</i> |
| | Corrective Action Plan (if findings) 2 CFR 200.511(c) <i>Required if findings exist.</i> |

3. Click the **Save** button.
4. On the right side of the page, click the **Browse** button to search for the PDF on your computer. Select the filename and click the **Open** button.

PDF Components (Click here to Open/Close)

Audit Report (Click here to Open/Close)

IMPORTANT NOTICE

Soon, scanned image files of the Uniform Guidance reporting package will no longer be accepted.

PDF Document

Starting with 2014 fiscal year audits, PDFs *must* meet these requirements:

- Converted from an electronic document and text searchable
- Unencrypted
- Printing Allowed
- Content Copying Allowed

[Compliant PDF Instructions](#)

Attention: Please review your audit reporting package to make sure that Personally Identifiable Information (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. **PDF File size is limited to 30MB.**

Use the **Browse** button to select a file from your local disk drive. Then, click the **Upload Audit Report File** button.

Enter Filename: **Browse...**

Upload Audit Report File

Compliant PDF instructions can be found on the left side of the page.

5. Click the **Upload Audit Report File** button.

PDF Components (Click here to Open/Close)

Audit Report (Click here to Open/Close)

IMPORTANT NOTICE

Soon, scanned image files of the Uniform Guidance reporting package will no longer be accepted.

PDF Document

Starting with 2014 fiscal year audits, PDFs *must* meet these requirements:

- Converted from an electronic document and text searchable
- Unencrypted
- Printing Allowed
- Content Copying Allowed

[Compliant PDF Instructions](#)

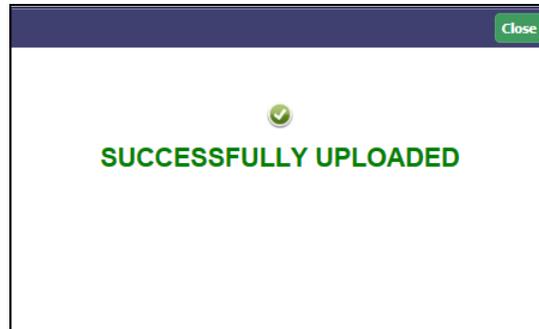
Attention: Please review your audit reporting package to make sure that Personally Identifiable Information (PII) is not included. Examples of PII are, but not limited to, Social Security Numbers, account numbers, vehicle identification numbers, copies of cancelled checks, student names, dates of birth, personal addresses or personal phone numbers. **PDF File size is limited to 30MB.**

Use the **Browse** button to select a file from your local disk drive. Then, click the **Upload Audit Report File** button.

Enter Filename: **Browse...**

Upload Audit Report File

6. A window will pop up indicating that the audit report uploaded successfully.



7. Close the pop-up 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 outlined in Section 6.0 (below) to certify the report.

6.0 CERTIFICATIONS

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.

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.

| Account Home | |
|--|---|
| <input type="button" value="Continue/Certify (In-Progress Audits)"/> | <p><u>Continue/Certify</u> work on a single audit that was started but not submitted to the Federal Audit Clearinghouse.</p> <ul style="list-style-type: none"> • Certify, Finish, Submit, and Upload Single Audit. • Enter and exit the single audit report at any time and as many times as necessary to complete the submission. |
| <input type="button" value="View (Submitted Audits)"/> | <p><u>View</u> information on a previously submitted single audit.</p> <ul style="list-style-type: none"> • Archive copies of previously submitted form SF-SACs or reporting packages. |
| <input type="button" value="Start (New Audit)"/> | <p><u>Start</u> a new single audit submission.</p> <ul style="list-style-type: none"> • Each Report ID corresponds to one single audit. • Start a new report for each fiscal period. |
| <input type="button" value="Revise (Submitted Audits)"/> | <p><u>Revise</u> information on a previously submitted single audit.</p> <ul style="list-style-type: none"> • Change information on a previously submitted form SF-SAC or upload a revised reporting package. |

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

| Resume Submission | | | | |
|--|---------|-------------|-----------------------------|-----------------------------------|
| [Back to Account Home] | | | | |
| 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 |

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

TEST UG 1, 2015 Type of Entity: [State \(Edit/Update\)](#) Report ID: 637505 Version: 1 Form Type: Uniform Guidance

- Audit Form
- Audit Report (PDF)
- Report Access
 - Activate/Deactivate Report User
 - Update User Role
 - Add User
- Help

This page allows you to view submission status, as well as, complete submission steps for this single audit report.

| | Completion Status | Completion Date/Time | Completed By (E-mail Address) |
|--|-------------------|----------------------|-------------------------------|
| STEP 1. Enter and Finalize Form SF-SAC | ✔ | 7/1/2016 11:17:03 AM | ERD.FAC@CENSUS.GOV |
| STEP 2. Upload and Finalize Audit Report | ✔ | 7/1/2016 11:27:12 AM | ERD.FAC@CENSUS.GOV |
| STEP 3a. Auditee Certification | ✘ | | |
| STEP 3b. Auditor Certification Why is button grayed out? | ✘ | | |
| STEP 4. Submit to FAC for Processing | ✘ | | |

6.1 Auditee Certification

1. Read the two certification statements carefully and select the appropriate statement.

This is to certify that, to the best of my knowledge and belief the following is true and correct. The auditee has:

Select only one:

- ensured that the Form SF-SAC and reporting package does not include protected personally identifiable information (Protected PII) (2 CFR 200.79 and 2 CFR 200.82), or if it does, the Federal Audit Clearinghouse is authorized to publicly post all information contained in this Form SF-SAC and the audit report;
- qualified as an Indian Tribe or Tribal Organization (as defined in the Indian Self-Determination, Education and Assistance Act (ISDEAA), 25 U.S.C 450b(1)) and opts not to authorize the FAC to make the reporting package publically available (tribes selecting this option must submit the reporting package to pass-through entities as described in 2 CFR 200.512(b)(2));

2. After selecting the applicable statement, you will see the remaining certification criteria. Please carefully read the criteria, and check the checkbox next to each item to signify that you agree.

This is to certify that, to the best of my knowledge and belief the following is true and correct. The auditee has:

Select only one:

- ensured that the Form SF-SAC and reporting package does not include protected personally identifiable information (Protected PII) (2 CFR 200.79 and 2 CFR 200.82), or if it does, the Federal Audit Clearinghouse is authorized to publicly post all information contained in this Form SF-SAC and the audit report;
- qualified as an Indian Tribe or Tribal Organization (as defined in the Indian Self-Determination, Education and Assistance Act (ISDEAA), 25 U.S.C 450b(1)) and opts not to authorize the FAC to make the reporting package publically available (tribes selecting this option must submit the reporting package to pass-through entities as described in 2 CFR 200.512(b)(2));

- ensured that the Form SF-SAC and reporting package does not include business identifiable information (BII) as defined below*, or if it does, the Federal Audit Clearinghouse is authorized to publicly post all information contained in this Form SF-SAC and the audit report;
- complied with the requirements of 2 CFR Part 200 specific to the auditee;
- prepared the data in this form in accordance with 2 CFR Part 200 and the accompanying instructions to this form;
- included all information required to be reported in this form in its entirety and such information is accurate and complete;
- engaged an auditor to perform an audit in accordance with 2 CFR Part 200.500 for the period described in Part I, Items 1 and 3;
- ensured 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 Uniform Guidance; and
- authorized the FAC to make the Form SF-SAC and reporting package publically available on a Web site.

* BII consists of information defined in the Freedom of Information Act (FOIA) as "trade secrets and commercial or financial information obtained from a person [that is] privileged or confidential." (5 U.S.C.552(b)(4)). This information is exempt from automatic release under the (b)(4) FOIA exemption. "Commercial" is not confined to records that reveal "basic commercial operations" but includes any records or information in which the submitter has a commercial interest, and can include information submitted by a nonprofit entity.

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

Please note that if your name appears incorrectly in the **Name of Certifying Official** field, you may correct it by following the steps in Section 10.3 of this Manual.

This is to certify that, to the best of my knowledge and belief the following is true and correct. The auditee has:

Select only one:

ensured that the Form SF-SAC and reporting package does not include protected personally identifiable information (Protected PII) (2 CFR 200.79 and 2 CFR 200.82), or if it does, the Federal Audit Clearinghouse is authorized to publicly post all information contained in this Form SF-SAC and the audit report;

qualified as an Indian Tribe or Tribal Organization (as defined in the Indian Self-Determination, Education and Assistance Act (ISDEAA), 25 U.S.C. 450b(1)) and opts not to authorize the FAC to make the reporting package publically available (tribes selecting this option must submit the reporting package to pass-through entities as described in 2 CFR 200.512(b)(2));

ensured that the Form SF-SAC and reporting package does not include business identifiable information (BII) as defined below*, or if it does, the Federal Audit Clearinghouse is authorized to publicly post all information contained in this Form SF-SAC and the audit report;

complied with the requirements of 2 CFR Part 200 specific to the auditee;

prepared the data in this form in accordance with 2 CFR Part 200 and the accompanying instructions to this form;

included all information required to be reported in this form in its entirety and such information is accurate and complete;

engaged an auditor to perform an audit in accordance with 2 CFR Part 200.500 for the period described in Part I, Items 1 and 3;

ensured 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 Uniform Guidance; and

authorized the FAC to make the Form SF-SAC and reporting package publically available on a Web site.

* BII consists of information defined in the Freedom of Information Act (FOIA) as "trade secrets and commercial or financial information obtained from a person [that is] privileged or confidential." (5 U.S.C. 552(b)(4)). This information is exempt from automatic release under the (b)(4) FOIA exemption. "Commercial" is not confined to records that reveal "basic commercial operations" but includes any records or information in which the submitter has a commercial interest, and can include information submitted by a nonprofit entity.

Name of Certifying Official:

Title of Certifying Official:

- 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 user who completed the action next to the green check marks.

TEST UG 1, 2015 Type of Entity: [State \(Edit/Update\)](#) Report ID: 637505 Version: 1 Form Type: Uniform Guidance

Audit Form This page allows you to view submission status, as well as, complete submission steps for this single audit report.

| | Completion Status | Completion Date/Time | Completed By (E-mail Address) |
|--|-------------------|----------------------|-------------------------------|
| STEP 1. Enter and Finalize Form SF-SAC | | 7/1/2016 11:17:03 AM | ERD.FAC@CENSUS.GOV |
| STEP 2. Upload and Finalize Audit Report | | 7/1/2016 11:27:12 AM | ERD.FAC@CENSUS.GOV |
| STEP 3a. Auditee Certification | | 7/1/2016 12:12:28 PM | ERD.FAC@CENSUS.GOV |
| STEP 3b. Auditor Certification Why is button grayed out? | | | |
| STEP 4. Submit to FAC for Processing | | | |

6.2 Auditor Certification

- The auditor will click on the checkbox after carefully 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. The auditor does not enter his/her name.

Click the checkbox, read the statement, then click "Agree to Auditor Statement" button.

The data elements and information included in this form are limited to those prescribed by the Uniform Guidance. The information in Part II of this form is the responsibility of the auditee and is based on information included in the reporting package required by the Uniform Guidance. The information included in Part III of this form, except for Part III Item 2(a)(iii), Item 3(d), and Items 4(a) – (d) (when there are audit findings), was transferred by the auditor 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) or any additional auditing procedures in connection with the completion of this form. A copy of the reporting package required by the Uniform Guidance, which includes the complete auditor's report(s), is required to be made available by the FAC on the FAC web site. It is also available in its entirety from the auditee at the address identified in Part I of this form and on the FAC web site.

Agree to Auditor Statement

- 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.

TEST UG 1, 2015 Type of Entity: [State \(Edit/Update\)](#) Report ID: 637505 Version: 1 Form Type: Uniform Guidance

Audit Form This page allows you to view submission status, as well as, complete submission steps for this single audit report.

| | Completion Status | Completion Date/Time | Completed By (E-mail Address) |
|--|-------------------|----------------------|-------------------------------|
| STEP 1. Enter and Finalize Form SF-SAC | | 7/1/2016 11:17:03 AM | ERD.FAC@CENSUS.GOV |
| STEP 2. Upload and Finalize Audit Report | | 7/1/2016 11:27:12 AM | ERD.FAC@CENSUS.GOV |
| STEP 3a. Auditee Certification | | 7/1/2016 12:12:28 PM | ERD.FAC@CENSUS.GOV |
| STEP 3b. Auditor Certification | | 7/1/2016 12:20:45 PM | GOVS.FAC.IDES@CENSUS.GOV |
| STEP 4. Submit to FAC for Processing | | | |

- If you are the second party to certify, the **STEP 4. Submit to FAC for Processing** button will be activated. Follow the instructions outlined in Section 7.0 (below) to submit the report.

7.0 SUBMITTING THE REPORT

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

1. If you are not already logged in, log into the IDES site using your current e-mail address and password. Select the report you wish to submit.
2. Click the **STEP 4. Submit to FAC for Processing** button.

| TEST UG 1, 2015 Type of Entity: State (Edit/Update) | | Report ID: 637505 Version: 1 Form Type: Uniform Guidance | | |
|---|---|--|----------------------|-------------------------------|
| <input checked="" type="checkbox"/> Audit Form | This page allows you to view submission status, as well as, complete submission steps for this single audit report. | | | |
| <input checked="" type="checkbox"/> Audit Report (PDF) | | Completion Status | Completion Date/Time | Completed By (E-mail Address) |
| <input checked="" type="checkbox"/> Report Access | STEP 1. Enter and Finalize Form SF-SAC | | 7/6/2016 11:44:06 AM | ERD.FAC@CENSUS.GOV |
| Activate/Deactivate Report User | STEP 2. Upload and Finalize Audit Report | | 7/6/2016 11:44:20 AM | ERD.FAC@CENSUS.GOV |
| Update User Role | STEP 3a. Auditee Certification | | 7/6/2016 11:48:13 AM | ERD.FAC@CENSUS.GOV |
| Add User | STEP 3b. Auditor Certification | | 7/6/2016 11:44:25 AM | GOVS.FAC.IDES@CENSUS.GOV |
| <input checked="" type="checkbox"/> Help | STEP 4. Submit to FAC for Processing | | | |

3. Click the **Submit for Processing** button to submit the report.

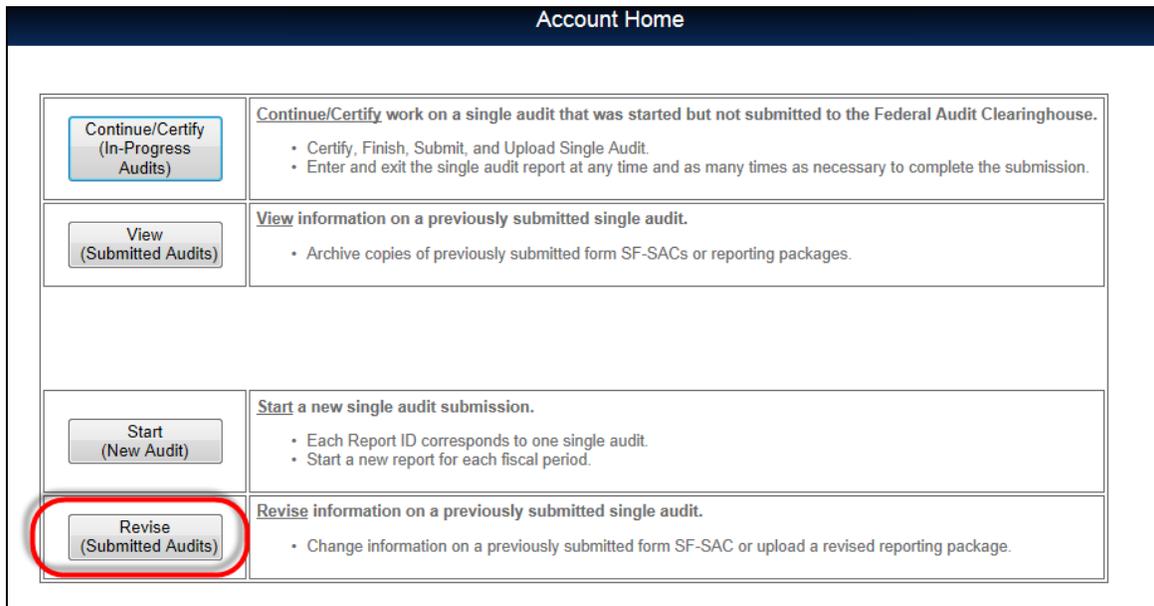
| Submit to FAC | |
|---|--|
| [Back to Report Home] | |
| <p>You have selected the option to submit this report to the Federal Audit Clearinghouse (FAC) for processing. You will not be able to rescind this submission once it is submitted. You will be able to make changes by revising the submission.</p> | |
| <input checked="" type="button" value="Submit for Processing"/> | |

4. To make modifications to a report that has already been submitted, follow the Revision process outlined in Section 8.0 (below).

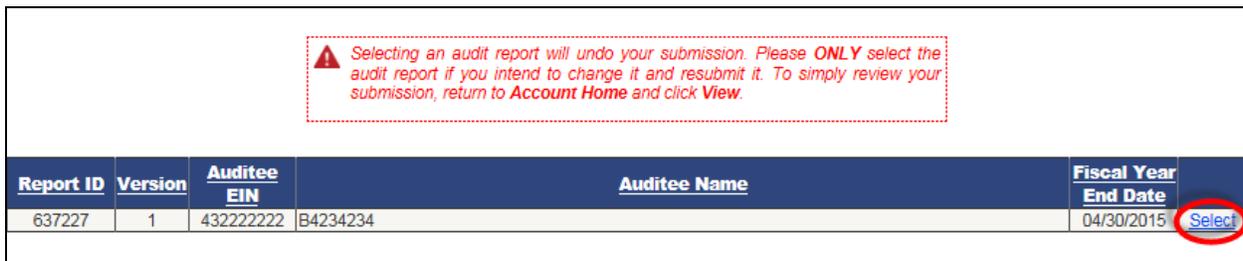
8.0 REVISE SUBMISSIONS

You may revise a 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.

| Revise Submission Report | | | | |
|---|---------|-------------|-----------------------------|----------------------|
| [Back to Revise Submission] | | | | |
| Report ID | Version | Auditee EIN | Auditee Name | Fiscal Year End Date |
| 800765 | 1 | 999999999 | FEDERAL AUDIT CLEARINGHOUSE | 01/01/2010 |
| <input type="button" value="Revise PDF Only"/> <input type="button" value="Revise Form & PDF"/> | | | | |

9.0 VIEW SUBMISSIONS

You may view your 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.

| Account Home | |
|--|---|
| <input type="button" value="Continue/Certify (In-Progress Audits)"/> | <p>Continue/Certify work on a single audit that was started but not submitted to the Federal Audit Clearinghouse.</p> <ul style="list-style-type: none"> • Certify, Finish, Submit, and Upload Single Audit. • Enter and exit the single audit report at any time and as many times as necessary to complete the submission. |
| <input type="button" value="View (Submitted Audits)"/> | <p>View information on a previously submitted single audit.</p> <ul style="list-style-type: none"> • Archive copies of previously submitted form SF-SACs or reporting packages. |
| <input type="button" value="Start (New Audit)"/> | <p>Start a new single audit submission.</p> <ul style="list-style-type: none"> • Each Report ID corresponds to one single audit. • Start a new report for each fiscal period. |
| <input type="button" value="Revise (Submitted Audits)"/> | <p>Revise information on a previously submitted single audit.</p> <ul style="list-style-type: none"> • Change information on a previously submitted form SF-SAC or upload a revised reporting package. |

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

| View Submission | | | | | |
|--|---------|-------------|-------------------------------|----------------------|----------------------------|
| [Back to Account Home] | | | | | |
| Report ID | Version | Auditee EIN | Auditee Name | Fiscal Year End Date | |
| 800765 | 1 | 888888888 | FEDERAL AUDIT CLEARINGHOUSE 1 | 01/01/2010 | Form Audit |
| 800694 | 1 | 999999999 | FEDERAL AUDIT CLEARINGHOUSE 2 | 06/30/2012 | Form Audit |

10.0 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.

10.1 Change My Password

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

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

Change My Password

Password Requirements:

- Password must have at least twelve (12) non-blank characters
- Password cannot be re-used multiple times
- Password must contain characters from each of the following four categories:
 - Upper-case characters (A-Z)
 - Lower-case characters (a-z)
 - Numbers (0-9)
 - Special Characters (!, @, #, \$, %, ^, &, *)

Account Information

E-mail Address:

New Password:

Confirm New Password:

2. Enter the new password in the first field labeled **New Password**.
3. Enter the same password 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 reset your password, 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.

10.2 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**.

E-mail Address

All Report IDs will be reassigned to this new email address.

Current E-mail Address:

New E-mail Address:

Confirm New 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.
7. If an email address has already been entered into the system (e.g. if it has previously been listed as a user on a report), it cannot be used as a New E-mail Address.

10.3 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**.



The screenshot shows a web form titled "Name". It contains three text input fields labeled "Current Name:", "New Name:", and "Confirm New Name:". Below the fields are two buttons: "Change Name" and "Cancel".

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 change your name, 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.

10.4 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.

- 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 |
| 800765 | 888888888 | Federal Audit Clearinghouse 7 | 11/10/2011 |
| 800800 | 999999999 | Federal Audit Clearinghouse 8 | 11/06/2012 |
| Select a <i>Report User</i> and the <i>User Status</i> and click the Update button. | | | |
| Report User: | FACUSER@CENSUS.GOV - Active | | |
| User Status: | Active | | |
| <input type="button" value="Update"/> | | | |

Note: All reports must contain an Auditor and Auditee Certifying official at all times. You cannot deactivate users in these roles. You must change their role to a non-certifying role before deactivating them. If there are no other users listed within the report, you will not be able to change their role. You will receive an error message if this occurs.

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

10.5 Add a User to a Report

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

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

Add a User to a Report

[\[Back to Account Home \]](#)

Click on a Report ID to add a user to that report.

| Report ID | Auditee EIN | Auditee Name | Fiscal Year End Date |
|-----------|-------------|-------------------------------|----------------------|
| 800328 | 111111111 | Federal Audit Clearinghouse | 06/30/2012 |
| 800380 | 222222222 | Federal Audit Clearinghouse 2 | 09/30/2012 |
| 800378 | 333333333 | Federal Audit Clearinghouse 3 | 06/30/2009 |
| 800379 | 444444444 | Federal Audit Clearinghouse 4 | 10/03/2010 |
| 800488 | 555555555 | Federal Audit Clearinghouse 5 | 06/30/2012 |
| 800320 | 666666666 | Federal Audit Clearinghouse 6 | 06/30/2012 |
| 800340 | 777777777 | Federal Audit Clearinghouse 7 | 06/22/2010 |
| 800326 | 888888888 | Federal Audit Clearinghouse 8 | 02/21/2012 |
| 800334 | 999999999 | Federal Audit Clearinghouse 9 | 06/30/2012 |

Enter user information below and click the **Add** button.

Name: *

E-mail: *

Confirm E-mail: *

Select User Role:

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 change the user's role after adding the user, see Section 13.2
7. To cancel this transaction or to go back to the to the Account Home page, click the **Back to Account Home** link.

11.0 REPORT HOME: AUDIT FORM

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.

TEST UG 1, 2015 Type of Entity: [State \(Edit/Update\)](#) Report ID: 637505 Version: 1 Form Type: Uniform Guidance

Audit Form This page allows you to view submission status, as well as, complete submission steps for this single audit report.

Unlock Finalized Form SF-SAC

View/Print Form SF-SAC

Audit Report (PDF)

Report Access

Help

| | Completion Status | Completion Date/Time | Completed By (E-mail Address) |
|--|-------------------|----------------------|-------------------------------|
| STEP 1. Enter and Finalize Form SF-SAC | | 7/1/2016 11:17:03 AM | MEGAN.E.MINNICH@CENSUS.GOV |
| STEP 2. Upload and Finalize Audit Report | | 7/1/2016 11:27:12 AM | MEGAN.E.MINNICH@CENSUS.GOV |
| STEP 3a. Auditee Certification | | 7/1/2016 12:12:28 PM | MEGAN.E.MINNICH@CENSUS.GOV |
| STEP 3b. Auditor Certification | | 7/1/2016 12:20:45 PM | MEGANEMINNICH@GMAIL.COM |
| STEP 4. Submit to FAC for Processing | | | |

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. You will also need to re-upload the audit report. Click the **Yes** button to unlock the form or the **No** button to cancel.

Warning Message

You have selected the option to **unlock** Finalized Form SF-SAC. Please note that this will **INVALIDATE** any auditor or auditee certifications that have already been completed.

Are you sure you want to continue?

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**.

TEST UG 1, 2015 Type of Entity: State (Edit/Update) Report ID: 637505 Version: 1 Form Type: Uniform Guidance

Audit Form This page allows you to view submission status, as well as, complete submission steps for this single audit report.

- Unlock Finalized Form SF-SAC
- View/Print Form SF-SAC**
- Audit Report (PDF)
- Report Access
- Help

| | Completion Status | Completion Date/Time | Completed By (E-mail Address) |
|--|-------------------|----------------------|-------------------------------|
| STEP 1. Enter and Finalize Form SF-SAC | ✓ | 7/1/2016 11:17:03 AM | MEGAN.E.MINNICH@CENSUS.GOV |
| STEP 2. Upload and Finalize Audit Report | ✓ | 7/1/2016 11:27:12 AM | MEGAN.E.MINNICH@CENSUS.GOV |
| STEP 3a. Auditee Certification | ✓ | 7/1/2016 12:12:28 PM | MEGAN.E.MINNICH@CENSUS.GOV |
| STEP 3b. Auditor Certification | ✓ | 7/1/2016 12:20:45 PM | MEGANEMINNICH@GMAIL.COM |
| STEP 4. Submit to FAC for Processing | ✗ | | |

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.

| | | |
|--|---------------|---------------------------------|
| 2 | Auditee City | Auditor Firm/Organization City |
| 3 | CITY | CITY |
| 4 | Auditee State | Auditor Firm/Organization State |
| <div style="border: 1px solid black; padding: 2px;"> General Info / Audit Info / Federal Awards / Audit Findings / Additional EINS / Additional DUNS / Secondary Auditors / Statements / Footnotes </div> | | |
| Page: 1 of 1 | | |

12.0 REPORT HOME: AUDIT REPORT (PDF)

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.

| TEST UG 1, 2015 Type of Entity: State (Edit/Update) | | Report ID: 637505 Version: 1 Form Type: Uniform Guidance | | |
|---|---|--|----------------------|-------------------------------|
| <input checked="" type="checkbox"/> Audit Form | This page allows you to view submission status, as well as, complete submission steps for this single audit report. | | | |
| <input checked="" type="checkbox"/> Audit Report (PDF) | | Completion Status | Completion Date/Time | Completed By (E-mail Address) |
| <input checked="" type="checkbox"/> Re-Upload Audit Report | | | | |
| <input type="checkbox"/> View/Print Audit Report | STEP 1. Enter and Finalize Form SF-SAC | | 7/1/2016 11:17:03 AM | MEGAN.E.MINNICH@CENSUS.GOV |
| <input checked="" type="checkbox"/> Report Access | STEP 2. Upload and Finalize Audit Report | | 7/1/2016 11:27:12 AM | MEGAN.E.MINNICH@CENSUS.GOV |
| <input checked="" type="checkbox"/> Help | STEP 3a. Auditee Certification | | 7/1/2016 12:12:28 PM | MEGAN.E.MINNICH@CENSUS.GOV |
| | STEP 3b. Auditor Certification | | 7/1/2016 12:20:45 PM | MEGANEMINNICH@GMAIL.COM |
| | STEP 4. Submit to FAC for Processing | | | |

12.1 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.

Warning Message

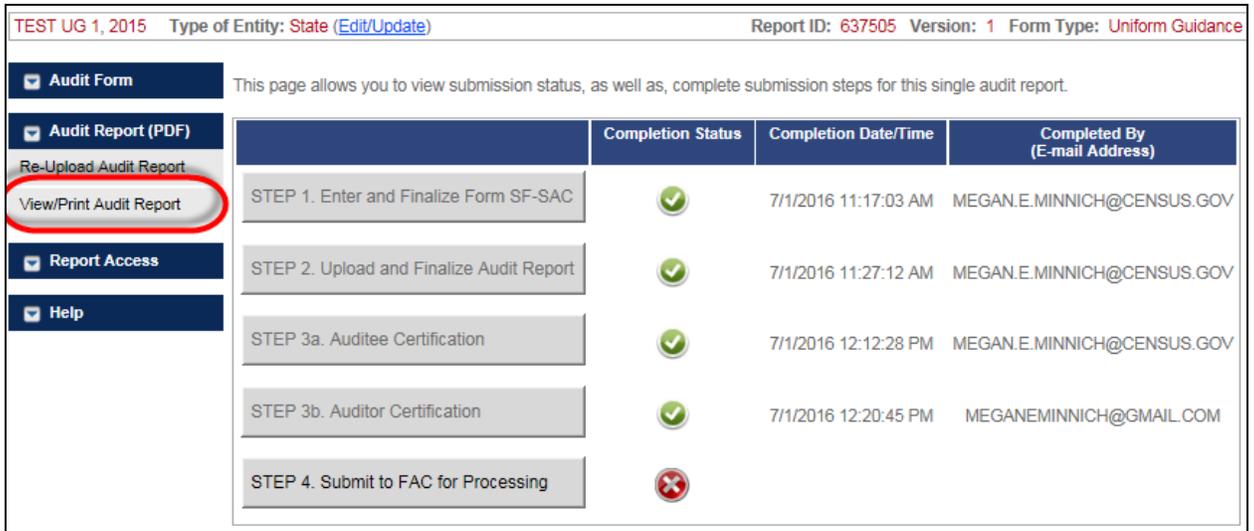
You have selected the option to **re-upload** your audit report. This will **REMOVE** the existing audit report. Please note that this will **INVALIDATE** any auditor or auditee certifications that have already been completed.

Are you sure you want to continue?

12.2 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**.



TEST UG 1, 2015 Type of Entity: State ([Edit/Update](#)) Report ID: 637505 Version: 1 Form Type: Uniform Guidance

Audit Form This page allows you to view submission status, as well as, complete submission steps for this single audit report.

Audit Report (PDF)

Re-Upload Audit Report

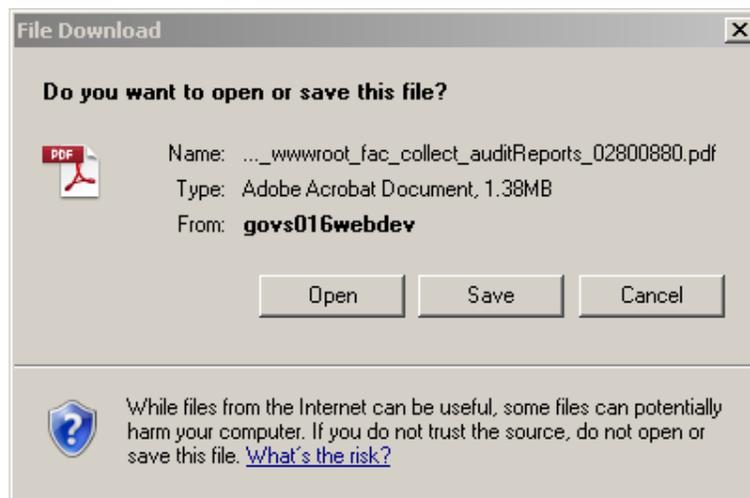
View/Print Audit Report

Report Access

Help

| | Completion Status | Completion Date/Time | Completed By (E-mail Address) |
|--|-------------------|----------------------|-------------------------------|
| STEP 1. Enter and Finalize Form SF-SAC | | 7/1/2016 11:17:03 AM | MEGAN.E.MINNICH@CENSUS.GOV |
| STEP 2. Upload and Finalize Audit Report | | 7/1/2016 11:27:12 AM | MEGAN.E.MINNICH@CENSUS.GOV |
| STEP 3a. Auditee Certification | | 7/1/2016 12:12:28 PM | MEGAN.E.MINNICH@CENSUS.GOV |
| STEP 3b. Auditor Certification | | 7/1/2016 12:20:45 PM | MEGANEMINNICH@GMAIL.COM |
| STEP 4. Submit to FAC for Processing | | | |

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.

13.0 REPORT HOME: REPORT ACCESS

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.

The screenshot shows the 'Report Home' interface. On the left, a navigation menu is visible with the following items: 'Audit Form', 'Audit Report (PDF)', 'Report Access' (highlighted with a red circle), 'Activate/Deactivate Report User', 'Update User Role', 'Add User', and 'Help'. The main content area displays a table with columns for step names and 'Completion Status'. The steps listed are: 'STEP 1. Enter and Finalize Form SF-SAC', 'STEP 2. Upload and Finalize Audit Report', 'STEP 3a. Auditee Certification', 'STEP 3b. Auditor Certification', and 'STEP 4. Submit to FAC for Processing'. Each step has a red 'X' icon in the completion status column, indicating that these steps are not yet completed.

13.1 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**.

The screenshot shows the 'Activate/Deactivate Report User' page. At the top, there is a header with the title 'Activate/Deactivate Report User' and a link '[Back to Report Home]'. Below the header, the report information is displayed: 'Report ID: 801144 Version: 1'. The main content area contains the following instructions: 'Select a Report User and the User Status and click the Update button.' Below the instructions, there are two dropdown menus: 'Report User:' with the selected value 'FACUSER@CENSUS.GOV - Active' and 'User Status:' with the selected value 'Active'. An 'Update' button is located below the dropdown menus.

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.

13.2 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**.

Update User Role

[\[Back to Report Home \]](#)

Report ID: 801211 Version: 1

Users listed below are associated with this Report ID and Version. Please select *Role* for desired *User Account* and click the **Update** button.

| User Account | Role |
|----------------------------|-------------------|
| AUDITORCERTIFY@CENSUS.GOV | AUDITOR CERTIFY ▾ |
| AUDITORCERTIFY2@CENSUS.GOV | AUDITEE CERTIFY ▾ |
| AUDITEE@CENSUS.GOV | AUDITEE ▾ |
| AUDITOR@CENSUS.GOV | AUDITOR ▾ |

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.

13.3 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**.

Add a User to a Report

[\[Back to Report Home \]](#)

Report ID: 800326 Version: 3

Enter user information below and click the **Add** button.

Name: *

E-mail: *

Confirm E-mail: *

Select User Role: ▼

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 Report Home page, click the **Back to Report Home** link.

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

(Numeric Order)

- 01* African Development Foundation
- 04* Inter-American Foundation
- 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
- 45 National Foundation on the Arts and the Humanities
- 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**

*Not assigned by the Catalog of Federal Domestic Assistance. These prefixes are used for OMB Uniform Guidance 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 |
| GAAP | Generally Accepted Accounting Principles |
| GAS | Government Auditing Standards |
| IDES | Internet Data Entry System |
| IRS | Internal Revenue Service |
| OMB | Office of Management and Budget |
| PII | Personally Identifiable Information |
| UG | Uniform Guidance |

APPENDIX III – INSTRUCTIONS FOR CREATING COMPLIANT PDFS

The Office of Management and Budget requires all PDF uploads of the A-133 reporting package to be text-searchable, unlocked, and unencrypted. The Federal Audit Clearinghouse encourages you to submit audit reports as **electronically created PDF files**.

What will cause my PDF to be locked or not 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
- Applying security or password protection to your PDF

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 smallpdf.com

smallpdf.com 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, Excel, or PowerPoint).

Option 2: 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. 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.
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 at www.acrobat.com/createPDF.
3. Adobe Acrobat software will allow you to convert an electronic version of your submission to PDF format. The software can be purchased at adobe.com.

Option 3: 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 from the Microsoft website (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**.

Combining Several PDF Files (using Adobe converter)**Option 1: Using smallpdf.com**

1. Access smallpdf.com.
2. Select **Merge PDF**.
3. Click **Choose file** and select the files you want to merge, or drag and drop the files you want to merge from your Windows Explorer into the **Drop PDF(s) here** box.
4. Click **Merge PDF!**
5. Once the files have been uploaded, click **Download File Now**.
6. Select the option to **Open** or **Save** the merged file. Save it to your computer.

Option 2: Using Adobe converter

1. Once in Adobe, click **create** on the left.
2. Select **combine files into a Single PDF**.
3. Click the **Add Files** link on the top left.
4. Select the first file and return. It will appear in the box. Continue selecting all files that you want to combine.
5. Once all files are in the box, select **Combine Files** at the bottom right.
6. This will create a single pdf of your combined files. Save it under a new name.

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 blank separator pages.
 - 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.

Q: How do I unprotect my PDF?

A: Various methods are available.

1. **Option 1:** Access smallpdf.com and select “Unencrypt PDF”. Follow the instructions to upload, unprotect, and then save your PDF.
2. **Option 2:** Use the following link for other guidance on how to unprotect a pdf.
<http://www.pdfconverter.com/resources/pdftips/howtounlockpdf>

Q: Where can I get further technical assistance with creating a complaint PDF?

- Technical (IT) staff within your organization
- Print/Copy store