

Form SF-SAC Worksheet & Single Audit Component Checklist
For Audits With Fiscal Periods Ending in 2013
Enter and Submit Form SF-SAC data and Single Audit package only at:

AUDIT COMPONENTS REQUIRED FOR SINGLE AUDIT SUBMISSION:

Single Audit Component Checklist

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

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

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

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

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

PART I: GENERAL INFORMATION

REPORT ID: VERSION:

<p>1. Fiscal Period End Date</p> <p align="center">____/____/_____ MM / DD / YYYY</p>	<p>2. Type of Circular A-133 audit</p> <p><input type="checkbox"/> Single Audit</p> <p><input type="checkbox"/> Program-specific audit</p>
<p>3. Audit Period Covered</p> <p><input type="checkbox"/> Annual</p> <p><input type="checkbox"/> Biennial</p> <p><input type="checkbox"/> Other- If Other, Number of months: <input style="width: 30px;" type="text"/></p>	
<p>4. Auditee Identification Numbers</p> <p>a. Auditee Employer Identification Number (EIN) _____</p> <p>d. Auditee Data Universal Numbering System (DUNS) Number _____</p> <p>b. Are multiple EINS covered in this report? <input type="checkbox"/> Yes If Yes, complete Part I, Item 4c: Auditee EIN Continuation Sheet</p> <p><input type="checkbox"/> No</p> <p>e. Are multiple DUNS covered in this report? <input type="checkbox"/> Yes If Yes, complete Part I, Item 4f: Auditee DUNS Continuation Sheet.</p> <p><input type="checkbox"/> No</p>	
<p>5. Auditee Information</p> <p>a. Auditee name</p> <p>b. Auditee address (Number and street)</p> <p>Auditee City</p> <p>Auditee State</p> <p>Auditee ZIP Code</p> <p>c. Auditee Contact Name</p> <p>Auditee Contact Title</p> <p>d. Auditee Contact Telephone</p> <p>e. Auditee Contact Fax</p> <p>f. Auditee Contact E-mail</p>	<p>6. Primary Auditor Information</p> <p>a. Audit Firm/Organization Name</p> <p>b. Audit Firm/Organization EIN _____</p> <p>c. Audit Firm/Organization address</p> <p>Audit Firm/Organization City</p> <p>Audit Firm/Organization State</p> <p>Audit Firm/Organization ZIP Code</p> <p>d. Primary Auditor Contact Name</p> <p>Primary Auditor Contact Title</p> <p>e. Primary Auditor Contact Telephone</p> <p>f. Primary Auditor Contact FAX</p> <p>g. Primary Auditor Contact E-mail</p> <p>7. Was a secondary auditor used?</p> <p><input type="checkbox"/> Yes- If Yes, Complete Part I, Item 8 on the Secondary Auditor Contact Information Sheet</p> <p><input type="checkbox"/> No</p>

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

1. Type of audit report

Mark either:

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

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

3. Is a significant deficiency disclosed? Yes No

4. Is a material weakness disclosed? Yes No

5. Is a material noncompliance disclosed? Yes No

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

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

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

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

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

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

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

CERTIFICATIONS

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

DRAFT - NOT FOR SUBMISSION

