Form SF-SAC Worksheet & Single Audit Component Checklist

For Audits With Fiscal Periods Ending in 2010, 2011 and 2012

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

AUDIT COMPONENTS REQUIRED FOR SINGLE AUDIT SUBMISSION:

Single Audit Component Checklist

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

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

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

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

U.S. DEPARTMENT OF COMMERCE
Economics and Statistics Administration
U.S. CENSUS BUREAU

Instructions for Form SF-SAC,

Reporting on Audits of States, Local Governments and Non-Profit Organizations For Fiscal Periods Ending in 2010, 2011 OR 2012

According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is OMB No. 0348-0057. The time required to complete this data collection form is estimated to average 59 hours for large auditees (i.e., auditees most likely to administer a large number of Federal awards) and 17 hours for all other auditees. These amounts reflect estimates of reporting burden on both auditees and auditors relating to the Form SF-SAC, including the time to review instructions, obtain the needed data, and complete and review the information.

Circular A-133 §__. 320(b) requires auditees to submit a completed Form SF-SAC, along with one complete reporting package in accordance with the June 26, 2007 *Federal Register* notice, to the Federal clearinghouse designated by OMB (currently the U. S. Census Bureau). The reporting package is defined in §__. 320(c) of the Circular. Auditees are also required to send a copy of the reporting package (or written notification of no findings) (§__. 320(e)) to any pass-through entity from which they receive Federal funds. Submissions to a pass-through entity should not include the Form SF-SAC.

Auditees should not submit a reporting package or Form SF-SAC if their A-133 audit report is included in another auditee's report. **Example:** If the audit of a state university's Federal awards is included in the statewide single audit report and Form SF-SAC, the university should not submit a reporting package or Form SF-SAC to the Federal clearinghouse.

This Form SF-SAC version, dated 04-15-2010 should be used for audits covering fiscal periods ending in 2010, 2011 and 2012. This Form is only available for submission on the Federal Audit Clearinghouse (FAC) Web site (http://harvester.census.gov/fac/). Submissions covering fiscal periods with end dates prior to January 1, 2008 must use one of the earlier versions of Form SF-SAC available on the Federal Audit Clearinghouse **(FAC)** Web site (http://harvester.census.gov/fac/). The form dated 8-6-2008 must be used for audits covering 2008 and 2009. The form dated 5-2004 must be used for audits covering fiscal periods ending in 2004, 2005, 2006 or 2007. The form dated 3-20-2001 must be used for audits covering fiscal periods ending in 2001, 2002 or 2003.

Audit threshold for Federal expenditures is $500,000 or more per year. Beginning with 2004 audit year submissions, the Office of Management and Budget (OMB) Circular A-133 (Circular), "Audits of States, Local Governments, and Non-Profit Organizations," requires non-Federal entities that expend $500,000 or more in a year in Federal awards to have an audit conducted in accordance with the Circular. For prior audit years, 1997-2003, the audit threshold for Federal expenditures is $300,000 or more per year.

The SF-SAC is not to be used by commercial (for profit) or non-United States auditees. Commercial (for profit) and foreign organizations should see the Federal awarding agency contact for audit report submission instructions.

WHAT'S NEW:

Reporting of American Recovery and Reinvestment Act of 2009 (ARRA) expenditures. Expenditures occurring in fiscal years ending in 2010, 2011 and 2012 must be identified as Recovery or Non-Recovery Act funds. A new column has been added to Page 3 Item 9 that will identify these expenditures. If a CFDA program involves the expenditure(s) of both Recovery Act and non-Recovery Act funding, each must be listed on a separate line.

SUBMISSION TO THE FEDERAL AUDIT CLEARINGHOUSE – Auditees are required to use the on-line Internet submission option available on the FAC Web site. The only approved Form SF-SAC format is a form created using the on-line Internet Data Entry System option on the FAC web site. The FAC Web site is located at: http://harvester.census.gov/fac/. Click the appropriate link for Form SF-SAC options.

ELECTRONIC FORM INSTRUCTIONS – Beginning with audits with Fiscal periods ending in 2008, all Form SF-SAC and Audit submissions must be made on the Internet. Both the auditor's and auditee's email addresses must be used to create a Form SF-SAC, attach the Single Audit and to create the electronic certifications and signatures. Further instructions are available on-line. Begin the Form SF-SAC at http://harvester.census.gov/fac/collect/ddeindex.html.

Spreadsheet files for reporting the multiple Employer Identification Numbers (EINs), multiple Data Universal Numbering System (DUNS) numbers, Federal awards and audit finding data can be uploaded into the on-line Internet Data Entry System.

Prior to completing Form SF-SAC on-line, review the step-by-step instructions available on the FAC Web site. Auditees must enter their Form SF-SAC data using the Internet Data Entry System. After the form passes all edits, an electronic image file containing the reporting package must be attached. Submit and sign the Form with electronic signatures. Submission of anything other than a completed form and reporting package will not be accepted.

Revision – Submit audit revisions using the same report used to create the initial form on-line. After logging into the original report, follow the revision instructions on the main menu.

Form Due Date: The audit shall be completed and the data collection form and reporting package shall be electronically transmitted within the earlier of 30 days after receipt of the auditor's report(s), or nine months after the end of the audit period, unless a longer period is agreed to in advance by the Federal cognizant or oversight agency for audit.

WHO TO CONTACT WITH QUESTIONS
For questions related to specific Federal awards, please contact the Federal agency from which the award originated. For technical audit questions, please contact the auditee's Federal cognizant or oversight agency. Appendix III of the "OMB Circular A-133 Compliance Supplement" contains Federal agency contact information for A-133 audits. Appendix III of the Compliance Supplement is accessible via the Internet at www.whitehouse.gov/OMB/grants. For questions concerning the submission process or the form, contact the FAC (1.800.253.0696). Information can also be found on the FAC Web site (http://harvester.census.gov/fac/).

PREVIEW ONLY

DESCRIPTION OF FORM

PART I – GENERAL INFORMATION

The auditee completes this section (except Items 4 and 7) and signs and dates the certification statement provided in Item 6(g). The auditor completes Item 7 and signs and dates the statement provided in Item 7(g).

Item 1 – Fiscal Period Ending Date For This Submission

Enter the last day of the fiscal period covered by the audit. The 2010 form applies to all audits covering fiscal periods ending in the 2010, 2011 or 2012 calendar years. The 2008 Form applies to all audits covering fiscal periods ending in the 2008 or 2009 calendar years.

Item 2 – Type of Circular A-133 Audit – Mark (X) the appropriate box. '__.200 of the Circular requires non-Federal entities that expend $500,000 or more in a year in Federal awards to have a single audit conducted in accordance with '__.500, except when they elect to have a program-specific audit conducted in accordance with '__.235.

Item 3 – Audit Period Covered – Mark the appropriate box. Annual audits cover 12 months and biennial audits cover 24 months. If the audit period covered is neither annual nor biennial, mark "Other" and provide the number of months (excluding 12 and 24) covered in the space provided.

Item 4 – Auditee Identification Numbers

(a) Primary Employer Identification Number (EIN) – Enter the Auditee's Employer Identification Number (EIN), the nine-digit taxpayer identification number assigned by the Internal Revenue Service (IRS). If the auditee was assigned multiple EINs, enter the primary EIN. Also, using the spaces provided, enter the primary EIN on the top of each page of the form.

(b) Are Multiple EINs Covered in this Report? Mark (X) the appropriate box to indicate if the auditee (or components of an auditee covered by the audit) was assigned more than one EIN by the IRS. (Example: A Statewide audit covers many departments, each of which may have its own EIN.)

(c) List the multiple EINs covered in this report – If Part I, Item 4(b) is marked "Yes" list the additional EIN numbers for all entities covered by the audit in Item 4(c). An EIN should be considered covered in this report if this report is intended to satisfy the entity's or component's (e.g., State Agency, sub-entity) single audit requirement. Do not include separate EINs for any component that did not receive, expend, or otherwise administer Federal awards. Do not include the primary EIN in Item 4(c) of the continuation list.

> **Note:** Instructions for uploading additional EINs are included in the on-line instructions available on the FAC Web site.

(d) Data Universal Numbering System (DUNS) Number – The Data Universal Numbering System (DUNS) number is a unique nine-digit identification sequence assigned by Dun & Bradstreet (D&B) (available from the D&B DUNS registration hotline at 866-705-5711). A DUNS number is required when applying for a Federal grant on Grants.gov or any other application method. All auditees who submit a Form SF-SAC are requested, but not required to report the DUNS number on Part I, Item 4d, 4e, and 4f of the Form SF-SAC. For more information go to http://fedgov.dnb.com/webform.

(e) Are multiple DUNS numbers covered in this report? Mark (X) the appropriate "Y" for yes or "N" for No box to indicate if a component entity (e.g., State agency, sub-entity) expending Federal awards is covered in the audit report.

If "Y" is marked, enter the DUNS numbers of the component entities in Part I, Item 4(f). Part I, Item 4(f) must contain an entry other than the one entered in 4(d). If "N" is marked in 4(e), leave Part I, Item 4(f) blank.

Auditees who process Federal awards for component entities expending Federal awards should mark Item 5(e) "Yes" and list the DUNS numbers of the component entities in Part 5(f) on the continuation sheet on Page 4 of the Form.

(f) List the multiple DUNS numbers covered in this report – If Part I, Item 4(e) is marked "Yes," list the additional DUNS numbers on Item 4(f) of the continuation sheet on page 4 of the Form SF-SAC. Report a DUNS number in Item 4(f) if it identifies a component entity (e.g., State Agency, sub-entity) of the auditee with Federal awards expended during the fiscal period included in the audit. Do not include separate DUNS numbers for any component entity that did not expend or otherwise administer Federal awards. The order of the DUNS listings is not important.

> **Note:** Instructions for uploading additional DUNS are included in the on-line instructions available on the FAC Web site.

Example 1: Component Unit reporting: The Smith County Sheriff's Office applied for and expended its own Federal grants using its own DUNS number. However, the Smith County government Finance Office required the Sheriff's Office grants to be reported as a component of Smith County's Single Audit. Smith County should enter the Smith County DUNS number as the principal DUNS number in Item 4(d), mark Item 4(e) "Y," and enter the Smith County Sheriff's Office DUNS number in Item 4(f).

Example 2: Non-component Unit reporting: The Jones County Sheriff's Office applied for and expended Federal grants using its own DUNS number. The Jones County Sheriff's Office prepared and submitted an independent Single audit. The Jones County Sheriff's Office should enter its DUNS number as the principal DUNS number in Item 4(d), and mark Item 4(e) "N."

Example 3: Financial Administration: A State University system audit covers the Federal award expenditures of every campus in the system. Each University or campus in the system applied for and expended its own direct Federal grants using its own DUNS number. The State Board of Education served only as a conduit for the disbursement of Federal awards to each University and campus. The audit of the State University system should list the payee's (State Board of Education) DUNS number as the primary DUNS number in Item 4(d), mark Item 4(e) "Yes," and list the DUNS numbers for each campus listed in the original grant applications in Item 4(f).

Item 5 – Auditee Information

(a-e) Enter auditee contact information. Department of Housing and Urban Development project numbers are optional, and may be included with the auditee name.

(f) Enter a valid email address.

(g) A senior representative of the auditee (e.g., Chief Executive Officer, Controller, Director of Finance, Chief Financial Officer) signs the statement that the information on the form is accurate and complete as required by §__.320 of the Circular. Provide the printed name and title of the signatory and the date of signature.

> **Note:** Forms missing either a legible auditee signature, date of signature, printed name or printed title will be rejected.

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Item 6 – Primary Auditor Information

The primary auditor completes this item.

(a-e) Enter the name and contact information of the primary auditor that conducted the audit in accordance with the Circular. The auditor name may represent a sole practitioner, certified public accounting firm, State auditor, etc. Where multiple audit organizations are used to conduct the audit work, only the lead or coordinating auditor shall provide its information in Item 6(a-f). The other auditors may enter their contact information in Part I, Items 8a-f.

(f) Enter a valid email address.

(g) The auditor listed in Part I, Item 6(a) is the same auditor that signs the auditor statement.

Item 7 – Add Optional Secondary Auditor Information?

If secondary audit organizations were used to conduct the audit work, and the primary auditor chooses to include contact information for the secondary auditors, mark (x) "Y" for yes. Otherwise, mark "N" for no.

Note: Only the primary auditor will sign the certification statement.

Item 8 – Secondary Auditor Information (Optional)

(a-e) If Part I, Item 7 is marked "Y," enter the name and contact information of the secondary auditor organization(s) used to conduct the audit work.

(f) Enter a valid email address.

Note: Instructions for uploading secondary auditor contact information is included in the on-line instructions available on the FAC Web site.

PART II – FINANCIAL STATEMENTS

The auditor completes this section of the form. All information for this section should be obtained from the opinion on the financial statements and reports in accordance with the Government Auditing Standards (GAS) related to the financial statement audit.

Item 1 – Type of Audit Report. If the audit report for the financial statements as a whole is unqualified, mark box 1 "Unqualified opinion." If the audit report for the financial statements is other than unqualified, mark box(es) 2 "Qualified opinion," 3 "Adverse opinion," and/or 4 "Disclaimer of opinion," as applicable.

Audits of state and local governments often result in the auditor providing multiple opinions on various opinion units within the financial statements. In situations where there are unqualified opinions on some opinion units and modified opinions or disclaimers of opinions on others, multiple boxes should be checked in response to this question. For example, if the financial statements for an auditee include a qualified opinion for one opinion unit, a disclaimer of opinion for a second opinion unit, and unqualified opinion on the remaining opinion units, then mark boxes 2 and 4, but not 1 and 3. Box 1 is only marked for an unqualified opinion on the financial statements as a whole or when unqualified opinions are provided on all opinion units.

Item 2 – Is a "going concern" explanatory paragraph included in the audit? Mark either "Y" for yes or "N" for no to indicate the existence of a "going concern" explanatory paragraph in the audit report.

Item 3 – Is a significant deficiency disclosed? Mark either "Y" for yes or "N" for no to indicate the disclosure of a "significant deficiency."

Item 4 – Is any significant deficiency reported as a material weakness? If Item 3 is marked "N," skip Item 4. If Item 3 is marked "Y," mark Item 4 either "Y" or "N" to indicate if any significant deficiencies are material weaknesses (Circular §__.505 (d)(1)).

Item 5 – Is a material noncompliance disclosed? Mark either "Y" for yes or "N" for no to indicate the disclosure of a "material noncompliance."

PART III – FEDERAL PROGRAMS

The auditor completes this section of the form.

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

According to AICPA Audit Guide *"Government Auditing Standards and Circular A-133 Audits"*, if the audit of Federal awards did not encompass the entirety of the auditee's operations expending Federal awards, the operations that are not included should be identified in a separate paragraph following the first paragraph of the report on major programs. In Part III, Item 1, mark either "Yes" or "No" to indicate the presence of such a paragraph for any departments, agencies, or other organizational units not included in the audit, which expended $500,000, or more in Federal awards during the fiscal period.

Item 2 – What is the dollar threshold to distinguish Type A and Type B programs? Enter the dollar threshold used to distinguish between Type A and Type B programs as defined in '__.520(b) of the Circular. The dollar threshold must be $300,000 or higher. Round to the nearest dollar.

Item 3 – Did the auditee qualify as a low-risk auditee? Mark either "Y" for yes or "N" for no to indicate if the auditee qualifies as a low-risk auditee under '__.530 of the Circular.

Item 4 – Is a significant deficiency disclosed for any major program? Mark either "Y" for yes or "N" for no to indicate if the Schedule of Findings and Questioned Costs include any significant deficiencies in internal control for major programs (Circular '__.510 (a)(1)).

Item 5 – Is any significant deficiency reported for any major program as a material weakness? If Item 4 is marked "N," skip Item 5. If Item 4 is marked "Y," mark Item 5 either "Y" or "N" to indicate if any significant deficiencies included in the Schedule of Findings and Questioned Costs are material weaknesses (Circular '__.510 (a)(1)).

Item 6 – Are any known questioned costs reported? Mark either "Y" for yes or "N" for no to indicate if the Schedule of Findings and Questioned Costs discloses any known questioned costs (Circular '__.510 (a) (3) or (4)).

Item 7 – Were Prior Audit Findings related to direct funding shown in the Summary Schedule of Prior Audit Findings? Mark either "Y" for yes or "N" for no to indicate if the Summary Schedule of Prior Audit Findings reports the status of any audit findings relating to direct Federal awards expended. If "Y", identify the Federal agency (ies) with prior direct findings in Part III, Item 8.

Item 8 – Indicate which Federal agency (ies) have current year audit findings related to direct funding or prior audit findings shown in the Summary Schedule of Prior Audit Findings related to direct funding. Mark (X) the Federal agency (ies) only if the Schedule of Findings and Questioned Costs discloses audit findings relating to direct Federal awards expended, OR, the Summary Schedule of Prior Audit Findings reports the status of any audit findings relating to direct Federal awards expended.

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Notes: (1) Some CFDA prefixes are used by more than one Federal Agency. Enter the same CFDA prefix used on the Federal award application. If the auditor identified audit finding(s) for a direct award, identify the specific Federal agency from which the award originated. (2) Three separate agencies use the CFDA numbers beginning with "45." If one of those agencies has current year findings related to direct funding or prior audit findings related to direct awards in the Summary Schedule of Prior Audit Findings related to direct funding, mark the box next to an agency using either an "03," "05," or "06" prefix from Appendix I. (3) See the Historical index on the CFDA website (http://www.cfda.gov/) for information regarding the reporting of awards granted by the Federal Emergency Management Agency, now part of the Department of Homeland Security.

Only one copy of the reporting package is required to be submitted to the Clearinghouse. The auditee must submit only one reporting package (as defined in '__.320(c)) to the FAC. The Clearinghouse will copy and distribute the required audit reporting packages to Federal agencies per '__.320(d) of the Circular.

Item 9 – Federal Awards Expended During Fiscal Year – List each program for which Federal awards were expended in the same order as shown in the Schedule of Expenditures of Federal Awards. **List individual programs in each row.**

Break out clusters, with the exception of R&D, and list each individual program on a separate line. Report the R&D cluster at the same level of detail as the Schedule of Expenditures of Federal Awards.

The information to complete columns (a), (b), (c), (d), (e) and (f) is obtained from the Schedule of Expenditures of Federal Awards. The information to complete columns (g) and (h) is obtained from the Schedule of Findings and Questioned Costs prepared by the auditor. Note that Item 9 includes the required information for each Federal program presented in the Schedule of Expenditures of Federal Awards (and notes thereto), regardless of whether audit findings are reported. If additional lines are needed, photocopy page 3 and attach the additional page(s) to the form, and enter the total expenditures for all pages in the "Total Federal Awards Expended" block on the last page.

Note: Auditors may upload this page via an electronic spreadsheet when using the on-line data entry option. Instructions for this option are included in the on-line instructions available on the FAC Web site.

CFDA Number – Federal Agency Prefix and Extension

Most common Federal awards are listed in the Catalog of Federal Domestic Assistance (CFDA). A CFDA number consists of a two-digit prefix, and a three-digit extension separated by a period. If this information is unavailable, consult the Federal awarding agency or pass-through entity to obtain this number. The CFDA catalog is available on the Internet at: http://www.cfda.gov. If the Federal program does not have a CFDA number, follow the specific instructions below.

Column (a) Federal Agency Prefix – Enter the first two digits of the CFDA number. The CFDA prefix identifies the awarding Federal Agency listed in Appendix 1. If the Federal Agency does not have a CFDA prefix, use one of the prefixes (noted with an asterisk) assigned for reporting purposes only.

Column (b) CFDA Extension – The period is automatically assumed and should not be entered on the form.

Programs with a CFDA Number

If the Federal program is listed in the CFDA, enter the number from the Catalog.

In the first two spaces, enter the first two digits of the CFDA number assigned to the Federal award. In the extension box, enter the last three digits of the CFDA number.

Example: The U. S. Department of Education program 84.033 would be entered as

8	4	033

Programs with No CFDA Number, but Award Has a Contract or Grant Number

If the Federal program is not listed in the CFDA or has no CFDA number, enter the Federal Agency's two-digit prefix as listed in **Appendix 1**. If the Federal Agency is not listed in Appendix 1, enter "99" for "Miscellaneous." In the extension box, enter the contract or grant number from the Federal Agency (up to fifty digits, letters or characters).

Example: A U. S. Department of Health and Human Services program with no CFDA number but with a contract number of "CT-654321-B" would be entered as:

9	3	CT-654321-B

Programs with No CFDA Number, Contract Number or Grant Number

If the program does not have a CFDA number, a contract number, or grant number, enter the Federal agency's two-digit prefix (as listed in Appendix 1) in the first two spaces. In the extension box, enter "UNKNOWN."

Example: A U. S. Agency for International Development program with no CFDA number or contract number would be entered as:

9. FEDERAL AWARDS . . .

CFDA Number		
Federal Agency Prefix [1]		**Extension [2]**
8	4	UNKNOWN

Note: CFDA prefixes may not always be the same as the prefixes listed in Appendix I. If an award has a CFDA number, use that number. If the program does not have a CFDA number, use the prefix from Appendix I.

Column (c) – Research and Development – Mark either "Y" for yes or "N" for no to indicate if the Federal program is a Research and Development (R&D) program as defined in §__.105 of the Circular by marking (X) in the appropriate box to indicate either "Y" or "N". When a CFDA program consists of part R&D and part non-R&D, list the R&D expenditure detail on one line and the non-R&D expenditure detail on a second line.

9. FEDERAL AWARDS EXPENDED DURING FISCAL YEAR				
CFDA Number		Research and development	ARRA	Name of Federal Program
Federal Agency Prefix [1] (a)	Extension [2] (b)	(c)	(d)	(e)
17 . 259		1 ☒ Y 2 ☐ N	☐ Y ☐ N	WIA Youth Activities
17 . 259		1 ☐ Y 2 ☒ N	☐ Y ☐ N	WIA Youth Activities

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Column (d) – American Recovery and Reinvestment Act of 2009 (ARRA) –Mark either "Y" for yes or "N" for no to indicate if the Federal program was funded with Recovery Act awards. Single Audits with fiscal year end dates of September 30, 2009 and later must identify ARRA expenditures. If a CFDA program involves the expenditures of both Recovery and non-Recovery Act funding, each must be listed on a separate line.

Column (e) – Name of Federal Program – Enter the name of the Federal program as shown in the CFDA. If the program is not listed in the CFDA, a description of the award recognizable by the awarding Federal agency should be entered. The name of the pass-through entity is not required for indirect awards.

Column (f) – Amount Expended – Enter the amount of expenditures included in the Schedule of Expenditures of Federal Awards for each Federal program. Note that amounts shall include the value of Federal awards expended in the form of non-cash assistance, the amount of Federal insurance in effect during the year. To determine if loans or loan guarantees are considered Federal Awards, refer to the annual OMB Circular A-133 Compliance Supplement or the audit's Federal oversight (or cognizant) agency. Round to the nearest dollar.

Column (g) – Direct Award – Indicate if the award was received directly from a Federal awarding agency by marking (X) in the appropriate box to indicate either "Y" or "N". When an award consists of both direct and indirect (i.e., received by a subrecipient from a pass-through entity) funds, list the direct expenditure detail on one line and the indirect expenditure detail on a second line. When a single audit reporting entity receives direct awards and transfers them to another part of the same single audit reporting entity, these awards should still be reported as direct (e.g., transfers within the single audit reporting entity do not create a recipient/subrecipient relationship).

Example:

9. FEDERAL AWARDS EXPENDED DURING FISCAL YEAR			
CFDA Number			
Federal Agency Prefix [1] (a)	Extension [2] (b)	(c)(d)(e)(f)	Direct Awards (g)
47 . 076			1 ☐ Y 2 ☒ N
47 . 076			1 ☒ Y 2 ☐ N

Major Program

Column (h) – Major program – Indicate if the Federal program is a major program, as defined in '__.520 of the Circular by marking (X) in the appropriate box to indicate either "Y" or "N".

Column (i) – If yes, type of audit report – If Part III, Item 9(g) "Major program" is marked "Y" for yes, enter one letter (**U, Q, A, or D**) corresponding to the type of audit report on the major program in the adjacent box in Column (h). Enter either '**U**' for Unqualified opinion, '**Q**' for Qualified opinion, '**A**' for Adverse opinion, or '**D**' for Disclaimer of opinion. For clusters, the type of audit report must apply to the program as a whole. Therefore, all programs in a cluster should share the same type of audit report and each line should be filled in completely.

Example: Each major program (row 1 & 2) must have a type of audit report marked. Do not mark the type of audit report box for non-major programs (row 3), even those with findings.

Note: If two lines are listed for the same CFDA number because part of the award is direct and part indirect, the auditor should repeat the major program information on each line. If the program is not a major program, leave the "Type of Audit Report" box blank.

Item 10 – Audit Findings

The rows of Item 10 directly correspond to matching rows in Item 9. The information to complete columns (a) and (b) is obtained from the Schedule of Findings and Questioned Costs prepared by the auditor. If the Schedule of Findings and Questioned Costs does not identify audit findings for a specific row, the auditor should enter "O" for item (a) and "N/A" for item (b). Audit findings affecting more than one major program should be listed for all major programs affected.

Column (a) – Type(s) of Compliance Requirement(s) – Using the list provided on the form in footnote 4 on page 3, enter the letter(s) that correspond to the type(s) of compliance requirement(s) applicable to the audit findings (i.e., noncompliance, significant deficiencies (including material weaknesses), questioned costs, fraud, and other items reported under '__.510(a)) reported for each Federal program. Do not list all types of compliance requirements that were tested. Normally, audit findings will be covered by the 14 types of compliance requirements described in Part 3 of the "OMB Circular A-133 Compliance Supplement." If there is an audit finding, but it is not covered by one of these, enter "P" for "Other." If there were no audit findings, enter "O" for "None." Enter the letters only; do not enter commas or spaces.

Column (b) – Audit Finding Reference Number(s) – Enter the audit finding reference number(s) for audit findings (i.e., noncompliance, significant deficiencies (including material weaknesses), questioned costs, fraud, and other items reported under '__.510(a)) in the Schedule of Findings and Questioned Costs. If no audit findings were reported, enter N/A for "Not applicable" (footnote 5)

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APPENDIX I-A

Federal Audit Clearinghouse Federal Agency Two-Digit Prefix List
(Alphabetic Order)

01* **A**frican Development Foundation

98 U. S. **A**gency for International Development

10 Department of **Agriculture**

23 **A**ppalachian Regional Commission

88 **A**rchitectural & Transportation Barriers Compliance Board

13 **C**entral Intelligence Agency

11 Department of **C**ommerce

29 **C**ommission on Civil Rights

78 **C**ommodity Futures Trading Commission

87 **C**onsumer Product Safety Commission

94 **C**orporation for National and Community Service

12 Department of **D**efense

90 **D**elta Regional Authority

90 **D**enali Commission

84 Department of **E**ducation

90 **E**lection Assistance Commission

81 Department of **E**nergy

66 **E**nvironmental Protection Agency

30 **E**qual Employment Opportunity Commission

32 **F**ederal Communications Commission

33 **F**ederal Maritime Commission

34 **F**ederal Mediation and Conciliation Service

18 **F**ederal Reserve System

36 **F**ederal Trade Commission

39 **G**eneral Services Administration

40 **G**overnment Printing Office

93 Department of **H**ealth and Human Services

97 Department of **H**omeland Security

14 Department of **H**ousing and Urban Development

03* **I**nstitute of Museum and Library Services

91 United States **I**nstitute of Peace

04* **I**nter-American Foundation

15 Department of the **I**nterior

61* **I**nternational Trade Commission

90 **J**apan & U.S. Friendship Commission

16 Department of **J**ustice

17 Department of **L**abor

09* **L**egal Services Corporation

42 **L**ibrary of Congress

99* **M**iscellaneous

43 **N**ational Aeronautics & Space Administration

89 **N**ational Archives & Records Administration

92 **N**ational Council on Disability

44 **N**ational Credit Union Administration

05* **N**ational Endowment for the Arts

06* **N**ational Endowment for the Humanities

68 **N**ational Gallery of Art

46 **N**ational Labor Relations Board

47 **N**ational Science Foundation

77 **N**uclear Regulatory Commission

07* **O**ffice of National Drug Control Policy

27 **O**ffice of Personnel Management

70 **O**verseas Private Investment Corporation

08* **P**eace Corps

86 **P**ension Benefit Guaranty Corporation

57 **R**ailroad Retirement Board

85 **S**cholarship Foundations

58 **S**ecurities and Exchange Commission

59 **S**mall Business Administration

60 **S**mithsonian Institution

96 **S**ocial Security Administration

19 Department of **S**tate

62 **T**ennessee Valley Authority

20 Department of **T**ransportation

21 Department of the **T**reasury

64 Department of **V**eterans Affairs

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

PREVIEW ONLY

APPENDIX I-B

Federal Audit Clearinghouse Federal Agency Two-Digit Prefix List

(Numeric Order)

01* African Development Foundation
03* Institute of Museum and Library Services
04* Inter-AmericanFoundation
05* National Endowment for the Arts
06* National Endowment for the Humanities
07* Office of National Drug Control Policy
08* PeaceCorps
09* Legal Services Corporation
10 Department of **Agriculture**
11 Department of Commerce
12 Department of Defense
13 Central Intelligence Agency
14 Department of Housing and Urban Development
15 Department of the Interior
16 Department of Justice
17 Department of Labor
18 Federal Reserve System
19 Department of State
20 Department of Transportation
21 Department of the Treasury
23 Appalachian Regional Commission
27 Office of Personnel Management
29 Commission on Civil Rights
30 Equal Employment Opportunity Commission
32 Federal Communications Commission
33 Federal Maritime Commission
34 Federal Mediation and Conciliation Service
36 Federal Trade Commission
39 General Services Administration
40 Government Printing Office
42 Library of Congress
43 National Aeronautics & Space Administration
44 National Credit Union Administration
46 National Labor Relations Board
47 National Science Foundation
57 Railroad Retirement Board
58 Securities and Exchange Commission
59 Small Business Administration
60 Smithsonian Institution
61* International Trade Commission
62 Tennessee Valley Authority
64 Department of Veterans Affairs
66 Environmental Protection Agency
68 National Gallery of Art
70 Overseas Private Investment Corporation
77 Nuclear Regulatory Commission
78 Commodity Futures Trading Commission
81 Department of Energy
84 Department of Education
85 Scholarship Foundations
86 Pension Benefit Guaranty Corporation
87 Consumer Product Safety Commission
88 Architectural & Transportation Barriers Compliance Board
89 National Archives & Records Administration
90 Delta Regional Authority
90 Denali Commission
90 Election Assistance Commission
90 Japan & U.S. Friendship Commission
91 United States Institute of Peace
92 National Council on Disability
93 Department of Health and Human Services
94 Corporation for National and Community Service
96 Social Security Administration
97 Department of Homeland Security
98 U. S. Agency for International Development
99* Miscellaneous

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

PREVIEW ONLY

OMB No. 0348-0057

FORM **SF-SAC**
(4-15-2010)

U.S. DEPT. OF COMM.– Econ. and Stat. Admin.– U.S. CENSUS BUREAU
ACTING AS COLLECTING AGENT FOR
OFFICE OF MANAGEMENT AND BUDGET

Data Collection Form for Reporting on AUDITS OF STATES, LOCAL GOVERNMENTS, AND NON-PROFIT ORGANIZATIONS for Fiscal Year Ending Dates in 2010, 2011, or 2012

Complete this form, as required by OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations."

PART I GENERAL INFORMATION *(To be completed by auditee, except for Items 6, 7, and 8)*

1. Fiscal period ending date for this submission

Month / Day / Year

2. Type of Circular A-133 audit
1 ☐ Single audit
2 ☐ Program-specific audit

3. Audit period covered
1 ☐ Annual 3 ☐ Other – ____ Months
2 ☐ Biennial

4. Auditee Identification Numbers

a. Primary Employer Identification Number (EIN)

__ – _____

b. Are multiple EINs covered in this report? 1 ☐ Yes 2 ☐ No

c. If Part I, Item 4b = "Yes," complete Part I, Item 4c on the continuation sheet on Page 4.

d. Data Universal Numbering System (DUNS) Number

__ – ___ – ____

e. Are multiple DUNS covered in this report? 1 ☐ Yes 2 ☐ No

f. If Part I, Item 4e = "Yes," complete Part I, Item 4f on the continuation sheet on Page 4.

5. AUDITEE INFORMATION

a. Auditee name

b. Auditee address *(Number and street)*

City

State ZIP + 4 Code –

c. Auditee contact
Name

Title

d. Auditee contact telephone
( ) –

e. Auditee contact FAX
( ) –

f. Auditee contact E-mail

g. AUDITEE CERTIFICATION STATEMENT – 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.

Auditee certification Date

Name of certifying official

Title of certifying official

6. PRIMARY AUDITOR INFORMATION
(To be completed by auditor)

a. Primary auditor name

b. Primary auditor address *(Number and street)*

City

State ZIP + 4 Code –

c. Primary auditor contact
Name

Title

d. Primary auditor contact telephone
( ) –

e. Primary auditor contact FAX
( ) –

f. Primary auditor contact E-mail

g. AUDITOR STATEMENT – The data elements and information included in this form are limited to those prescribed by OMB Circular A-133. The information included in Parts II and III of the form, except for Part III, Items 7, 8, and 9a-9g, 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.

7a. Add Secondary auditor information? (Optional)

1 ☐ Yes 2 ☐ No

b. If "Yes," complete **Part I, Item 8** on the continuation sheet on page 5.

Auditor certification Date

DRAFT
NOT FOR SUBMISSION

Primary EIN: ☐☐ – ☐☐☐☐☐☐☐

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

1. Type of audit report

Mark either: 1 ☐ Unqualified opinion **OR**

any combination of: 2 ☐ Qualified opinion 3 ☐ Adverse opinion 4 ☐ Disclaimer of opinion

2. Is a "going concern" explanatory paragraph included in the audit report? 1 ☐ Yes 2 ☐ No

3. Is a significant deficiency disclosed? 1 ☐ Yes 2 ☐ No – *SKIP to Item 5*

4. Is any significant deficiency reported as a material weakness? 1 ☐ Yes 2 ☐ No

5. Is a material noncompliance disclosed? 1 ☐ Yes 2 ☐ 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, Chapter 12) 1 ☐ Yes 2 ☐ 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) 1 ☐ Yes 2 ☐ No

4. Is a significant deficiency disclosed for any major program? (§ ___ .510(a)(1)) 1 ☐ Yes 2 ☐ No –*SKIP to Item 6*

5. Is any significant deficiency reported for any major program as a material weakness? (§ ___ .510(a)(1)) 1 ☐ Yes 2 ☐ No

6. Are any known questioned costs reported? (§ ___ .510(a)(3) or (4)) 1 ☐ Yes 2 ☐ No

7. Were Prior Audit Findings related to **direct** funding shown in the Summary Schedule of Prior Audit Findings? (§___.315(b)) 1 ☐ Yes 2 ☐ No

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

- 98 ☐ U.S. Agency for International Development
- 10 ☐ Agriculture
- 23 ☐ Appalachian Regional Commission
- 11 ☐ Commerce
- 94 ☐ Corporation for National and Community Service
- 12 ☐ Defense
- 84 ☐ Education
- 81 ☐ Energy
- 66 ☐ Environmental Protection Agency
- 39 ☐ General Services Administration
- 93 ☐ Health and Human Services
- 97 ☐ Homeland Security
- 14 ☐ Housing and Urban Development
- 03 ☐ Institute of Museum and Library Services
- 15 ☐ Interior
- 16 ☐ Justice
- 17 ☐ Labor
- 09 ☐ Legal Services Corporation
- 43 ☐ National Aeronautics and Space Administration
- 89 ☐ National Archives and Records Administration
- 05 ☐ National Endowment for the Arts
- 06 ☐ National Endowment for the Humanities
- 47 ☐ National Science Foundation
- 07 ☐ Office of National Drug Control Policy
- 59 ☐ Small Business Administration
- 96 ☐ Social Security Administration
- 19 ☐ U.S. Department of State
- 20 ☐ Transportation
- 21 ☐ Treasury
- 64 ☐ Veterans Affairs
- 00 ☐ **None**
- ☐ Other – *Specify:*

DRAFT

Primary EIN: ☐☐ – ☐☐☐☐☐☐☐

PART III FEDERAL PROGRAMS – Continued

9. FEDERAL AWARDS EXPENDED DURING FISCAL YEAR

CFDA Number: Federal Agency Prefix[1] (a)	CFDA Number: Extension[2] (b)	Research and development (c)	ARRA[3] (d)	Name of Federal program (e)	Amount expended (f)	Direct award (g)	Major program: Major program (h)	Major program: If yes, type of audit report[4] (i)	**10.** AUDIT FINDINGS: Type(s) of compliance requirement(s)[5] (a)	Audit finding reference number(s)[6] (b)
	.	1 ☐ Y 2 ☐ N	1 ☐ Y 2 ☐ N		$ .00	1 ☐ Y 2 ☐ N	1 ☐ Y 2 ☐ N			
	.	1 ☐ Y 2 ☐ N	1 ☐ Y 2 ☐ N		$ .00	1 ☐ Y 2 ☐ N	1 ☐ Y 2 ☐ N			
	.	1 ☐ Y 2 ☐ N	1 ☐ Y 2 ☐ N		$ .00	1 ☐ Y 2 ☐ N	1 ☐ Y 2 ☐ N			
	.	1 ☐ Y 2 ☐ N	1 ☐ Y 2 ☐ N		$ .00	1 ☐ Y 2 ☐ N	1 ☐ Y 2 ☐ N			
	.	1 ☐ Y 2 ☐ N	1 ☐ Y 2 ☐ N		$ .00	1 ☐ Y 2 ☐ N	1 ☐ Y 2 ☐ N			
	.	1 ☐ Y 2 ☐ N	1 ☐ Y 2 ☐ N		$ .00	1 ☐ Y 2 ☐ N	1 ☐ Y 2 ☐ N			
	.	1 ☐ Y 2 ☐ N	1 ☐ Y 2 ☐ N		$ .00	1 ☐ Y 2 ☐ N	1 ☐ Y 2 ☐ N			
	.	1 ☐ Y 2 ☐ N	1 ☐ Y 2 ☐ N		$ .00	1 ☐ Y 2 ☐ N	1 ☐ Y 2 ☐ N			
	.	1 ☐ Y 2 ☐ N	1 ☐ Y 2 ☐ N		$ .00	1 ☐ Y 2 ☐ N	1 ☐ Y 2 ☐ N			
	.	1 ☐ Y 2 ☐ N	1 ☐ Y 2 ☐ N		$ .00	1 ☐ Y 2 ☐ N	1 ☐ Y 2 ☐ N			
TOTAL FEDERAL AWARDS EXPENDED →					$ .00					

[1] See Appendix 1 of instructions for valid Federal Agency two-digit prefixes.

[2] Or other identifying number when the Catalog of Federal Domestic Assistance (CFDA) number is not available. *(See Instructions)*

[3] American Recovery and Reinvestment Act of 2009 (ARRA).

[4] If major program is marked "Yes," enter only one letter (**U** = Unqualified opinion, **Q** = Qualified opinion, **A** = Adverse opinion, **D** = Disclaimer of opinion) corresponding to the type of audit report in the adjacent box. If major program is marked "No," leave the type of audit report box blank.

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

- A. Activities allowed or unallowed
- B. Allowable costs/cost principles
- C. Cash management
- D. Davis – Bacon Act
- E. Eligibility
- F. Equipment and real property management
- G. Matching, level of effort, earmarking
- H. Period of availability of Federal funds
- I. Procurement and suspension and debarment
- J. Program income
- K. Real property acquisition and relocation assistance
- L. Reporting
- M. Subrecipient monitoring
- N. Special tests and provisions
- O. None
- P. Other

[6] N/A for NONE

DRAFT

Primary EIN: ___ – _____

PART I Item 5 Continuation Sheet

c. List the multiple Employer Identification Numbers (EINs) covered in this report.

1	21	41	
2	22	42	
3	23	43	
4	24	44	
5	25	45	
6	26	46	
7	27	47	
8	28	48	
9	29	49	
10	30	50	
11	31	51	
12	32	52	
13	33	53	
14	34	54	
15	35	55	
16	36	56	
17	37	57	
18	38	58	
19	39	59	
20	40	60	

f. List the multiple DUNS covered in the report.

1	21		
2	22		
3	23		
4	24		
5	25		
6	26		
7	27		
8	28		
9	29		
10	30		
11	31		
12	32		
13	33		
14	34		
15	35		
16	36		
17	37		
18	38		
19	39		
20	40		

DRAFT

Primary EIN: ☐☐ – ☐☐☐☐☐☐☐

PART I GENERAL INFORMATION – Continued

8. Part I, Item 8, Secondary Auditor's Contact Information. *(List the Secondary Auditor's Contact information)*

1. a. Secondary Auditor name	**2. a.** Secondary Auditor name	**3. a.** Secondary Auditor name
b. Secondary Auditor address *(Number and street)*	**b.** Secondary Auditor address *(Number and street)*	**b.** Secondary Auditor address *(Number and street)*
City	City	City
State ZIP + 4 Code –	State ZIP + 4 Code –	State ZIP + 4 Code –
c. Secondary Auditor contact Name	**c.** Secondary Auditor contact Name	**c.** Secondary Auditor contact Name
Title	Title	Title
d. Secondary Auditor contact telephone ( ) –	**d.** Secondary Auditor contact telephone ( ) –	**d.** Secondary Auditor contact telephone ( ) –
e. Secondary Auditor contact FAX ( ) –	**e.** Secondary Auditor contact FAX ( ) –	**e.** Secondary Auditor contact FAX ( ) –
f. Secondary Auditor contact E-mail	**f.** Secondary Auditor contact E-mail	**f.** Secondary Auditor contact E-mail
4. a. Secondary Auditor name	**5. a.** Secondary Auditor name	**6. a.** Secondary Auditor name
b. Secondary Auditor address *(Number and street)*	**b.** Secondary Auditor address *(Number and street)*	**b.** Secondary Auditor address *(Number and street)*
City	City	City
State ZIP + 4 Code –	State ZIP + 4 Code –	State ZIP + 4 Code –
c. Secondary Auditor contact Name	**c.** Secondary Auditor contact Name	**c.** Secondary Auditor contact Name
Title	Title	Title
d. Secondary Auditor contact telephone ( ) –	**d.** Secondary Auditor contact telephone ( ) –	**d.** Secondary Auditor contact telephone ( ) –
e. Secondary Auditor contact FAX ( ) –	**e.** Secondary Auditor contact FAX ( ) –	**e.** Secondary Auditor contact FAX ( ) –
f. Secondary Auditor contact E-mail	**f.** Secondary Auditor contact E-mail	**f.** Secondary Auditor contact E-mail

DRAFT