

Form SF-SAC Worksheet & Single Audit Component Checklist

For Audits With Fiscal Periods Beginning on or after December 26, 2014

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

<https://harvester.census.gov/facides/>

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 make sure that Business Identifiable Information, or BII, is not included. 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.

Please enter the starting pdf file page number for each of the following components. If auditor reports have been combined, 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) 2 CFR 200.510(a) |
| _____ * | Opinion on Financial Statements 2 CFR 200.515(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) (major programs) |
| _____ * | Uniform Guidance Report on Compliance 2 CFR 200.515(c) (major programs) |
| _____ * | 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) |
| _____ *** | Corrective Action Plan (if findings) 2 CFR 200.511(c) |

**Data Collection Form for Reporting on
Audits of States, Local Governments, Indian Tribes, Institutions of Higher Education and Nonprofit Organizations
For Fiscal Periods Beginning on or after December 26, 2014**

PART I: GENERAL INFORMATION REPORT ID: VERSION:

| | |
|--|--|
| 1. Fiscal Period End Date ____ / ____ / ____ MM / DD / YYYY | 2. Type of Uniform Guidance Audit <input type="checkbox"/> Single Audit <input type="checkbox"/> Program-specific audit |
|--|--|

3. Audit Period Covered

Annual
 Biennial
 Other- If Other, Number of months:

4. Auditee Identification Numbers

| | |
|--|---|
| a. Auditee Employer Identification Number (EIN) _____ | d. Auditee Data Universal Numbering System (DUNS) Number _____ |
| b. Are multiple EINS covered in this report? <input type="checkbox"/> Yes If Yes, complete Part I, Item 4c: Auditee EIN Continuation Sheet <input type="checkbox"/> No | e. Are multiple DUNS covered in this report? <input type="checkbox"/> Yes If Yes, complete Part I, Item 4f: Auditee DUNS Continuation Sheet. <input checked="" type="checkbox"/> No |

| | |
|---|---|
| 5. Auditee Information | 6. Primary Auditor Information |
| a. Auditee name | a. Audit Firm/Organization Name |
| b. Auditee address (Number and street) | b. Audit Firm/Organization EIN |
| Auditee City | c. Audit Firm/Organization address (Number and street) |
| Auditee State | Audit Firm/Organization City |
| Auditee ZIP Code | Audit Firm/Organization State |
| c. Auditee Contact Name | Audit Firm/Organization ZIP Code |
| Auditee Contact Title | d. Primary Auditor Contact Name |
| d. Auditee Contact Telephone | Primary Auditor Contact Title |
| e. Auditee Contact E-mail | e. Primary Auditor Contact Telephone |
| | f. Primary Auditor Contact E-mail |

7. Was a secondary auditor used?

Yes- If Yes, Complete Part I, Item 8 on the
 Secondary Auditor Contact Information Sheet
 No

Part III: INFORMATION FROM THE SCHEDULE OF FINDINGS AND QUESTIONED COSTS - Continued**2. FINANCIAL STATEMENTS****a. Financial Statement Information**

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):

Select any combination:

- Unmodified opinion
- Qualified opinion
- Adverse opinion
- Disclaimer of opinion

If the financial statements of the auditee were prepared in accordance with GAAP, proceed to question b.

- Financial statements were not prepared in accordance with GAAP but were prepared in accordance with a special purpose framework.

ii. What was the special purpose framework? (Select only one)

- Cash basis
- Tax basis
- Regulatory basis
- Contractual basis
- Other basis

iii. Was the special purpose framework used a basis of accounting required by state law or tribal law?

- Yes No

iv. What was the auditor's opinion on the special purpose framework? (select any combination)

- Unmodified opinion
- Qualified opinion
- Adverse opinion
- Disclaimer of opinion

b. Is a "going concern" emphasis-of-matter paragraph included in the auditor's report?

- Yes No

c. Is a significant deficiency in internal control disclosed?

- Yes No

d. Is a material weakness in internal control disclosed?

- Yes No

e. Is a material noncompliance disclosed?

- Yes No

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

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

\$ _____

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

- Yes No

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

If an agency has been selected (see the full list of agencies in Appendix I of the instructions), it will appear in a list in this section. For example, if 39. General Services Administration, 99. Miscellaneous, 68. National Gallery of Art, and 07. Office of National Drug Control Policy are selected, the list will appear in this section as "39, 99, 68, 07".

Part IV: CERTIFICATIONS

| 1. Auditee Certification Statement | 2. Auditor Statement |
|--|--|
| This is to certify that, to the best of my knowledge and belief the following is true and correct. The auditee has: | 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. |
| <input type="checkbox"/> 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; | |
| <input type="checkbox"/> 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; | |
| <input type="checkbox"/> complied with the requirements of 2 CFR Part 200 Subpart F specific to the auditee; | |
| <input type="checkbox"/> prepared the data in this form in accordance with 2 CFR Part 200 and the accompanying instructions to this form; | |
| <input type="checkbox"/> included all information required to be reported in this form in its entirety and such information is accurate and complete; | |
| <input type="checkbox"/> 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; | |
| <input type="checkbox"/> ensured the auditor has completed such audit and issued the signed audit report required by 200.515 which states that the audit was conducted in accordance with the audit requirements of the Uniform Guidance; and | |
| <input type="checkbox"/> authorized the FAC to make the Form SF-SAC and reporting package publicly available on a Web site | |
| <p><small>*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.</small></p> | |
| Auditee Certification <i>(Date of Electronic Signature)</i> | Auditor Signature <i>(Date of Electronic Signature)</i> |
| Name of certifying official | |
| Title of certifying official | |

NOT FOR DRAFT - SUBMISSION

Part IV: CERTIFICATIONS

| 1. Auditee Certification Statement | 2. Auditor Statement |
|--|---|
| <p>This is to certify that, to the best of my knowledge and belief the following is true and correct. The auditee has:</p> | <p>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.</p> |
| <p><input checked="" type="checkbox"/> 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(l)) and opts not to authorize the Federal Audit Clearinghouse to make the reporting package publicly available (tribes selecting this option must submit the reporting package to pass-through entities as described in 2 CFR 200.512(b)(2));</p> | |
| <p><input type="checkbox"/> 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 the Form SF-SAC;</p> | |
| <p><input type="checkbox"/> 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 the Form SF-SAC;</p> | |
| <p><input type="checkbox"/> complied with the requirements of 2 CFR Part 200 Support F specific to the auditee;</p> | |
| <p><input type="checkbox"/> prepared the data in this form in accordance with 2 CFR Part 200 and the accompanying instructions to this form;</p> | |
| <p><input type="checkbox"/> included all information required to be reported in this form in its entirety and such information is accurate and complete;</p> | |
| <p><input type="checkbox"/> 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;</p> | |
| <p><input type="checkbox"/> ensured the auditor has completed such audit and issued the signed audit report required by 200.515 which states that the audit has conducted in accordance with the audit requirements of the Uniform Guidance; and</p> | |
| <p><input type="checkbox"/> authorized the FAC to make the Form SF-SAC publicly available on a Web site</p> | |
| <p><small>*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.</small></p> | |
| <p>Auditee Certification <i>(Date of Electronic Signature)</i></p> | <p>Auditor Signature <i>(Date of Electronic Signature)</i></p> |
| <p>Name of certifying official</p> | |
| <p>Title of certifying official</p> | |

