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.
## CONTENTS

<table>
<thead>
<tr>
<th>Section</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.0 INTRODUCTION</td>
<td>1</td>
</tr>
<tr>
<td>2.0 IMPORTANT NOTES</td>
<td>1</td>
</tr>
<tr>
<td>2.1 New Report for Each Submission</td>
<td>1</td>
</tr>
<tr>
<td>2.2 Submission Process at a Glance</td>
<td>1</td>
</tr>
<tr>
<td>2.3 Form Navigation</td>
<td>2</td>
</tr>
<tr>
<td>3.0 ACCESSING THE SYSTEM</td>
<td>2</td>
</tr>
<tr>
<td>3.1 Creating a New Account</td>
<td>2</td>
</tr>
<tr>
<td>3.2 Logging in or Resetting Your Password</td>
<td>5</td>
</tr>
<tr>
<td>3.3 Starting a New Form</td>
<td>7</td>
</tr>
<tr>
<td>4.0 FILLING OUT THE FORM</td>
<td>13</td>
</tr>
<tr>
<td>4.1 General Info Tab</td>
<td>14</td>
</tr>
<tr>
<td>4.2 Federal Awards Tab</td>
<td>20</td>
</tr>
<tr>
<td>4.2.1 Adding Federal Awards One at a Time</td>
<td>20</td>
</tr>
<tr>
<td>4.2.2 Adding Multiple Federal Awards Using a Worksheet</td>
<td>25</td>
</tr>
<tr>
<td>4.3 Audit Info Tab</td>
<td>29</td>
</tr>
<tr>
<td>4.3.1 Financial Statements</td>
<td>29</td>
</tr>
<tr>
<td>4.3.2 Federal Programs</td>
<td>31</td>
</tr>
<tr>
<td>4.4 Federal Award Audit Findings Tab</td>
<td>33</td>
</tr>
<tr>
<td>4.4.1 Entering Federal Award Audit Findings One at a Time</td>
<td>33</td>
</tr>
<tr>
<td>Compliance Requirements</td>
<td>34</td>
</tr>
<tr>
<td>4.4.2 Adding Multiple Federal Awards Audit Findings Using a Worksheet</td>
<td>36</td>
</tr>
<tr>
<td>4.5 Additional EINs Tab</td>
<td>39</td>
</tr>
<tr>
<td>4.5.1 Adding EINs Manually</td>
<td>39</td>
</tr>
<tr>
<td>4.5.2 Adding Multiple EINs Using a Worksheet</td>
<td>40</td>
</tr>
<tr>
<td>4.6 Additional DUNS Tab</td>
<td>43</td>
</tr>
<tr>
<td>4.6.1 Adding DUNS Manually</td>
<td>43</td>
</tr>
<tr>
<td>4.6.2 Adding Multiple DUNS Using a Worksheet</td>
<td>45</td>
</tr>
<tr>
<td>4.7 Secondary Auditors Tab</td>
<td>47</td>
</tr>
<tr>
<td>4.8 Finalize Tab</td>
<td>47</td>
</tr>
<tr>
<td>5.0 UPLOADING THE AUDIT REPORT</td>
<td>48</td>
</tr>
<tr>
<td>6.0 CERTIFICATIONS</td>
<td>51</td>
</tr>
<tr>
<td>6.1 Auditee Certification</td>
<td>53</td>
</tr>
<tr>
<td>6.2 Auditor Certification</td>
<td>55</td>
</tr>
<tr>
<td>7.0 SUBMITTING THE REPORT</td>
<td>57</td>
</tr>
<tr>
<td>8.0 REVISE SUBMISSIONS</td>
<td>58</td>
</tr>
<tr>
<td>9.0 VIEW SUBMISSIONS</td>
<td>59</td>
</tr>
<tr>
<td>10.0 ACCOUNT TOOLS</td>
<td>60</td>
</tr>
<tr>
<td>10.1 Change My Password</td>
<td>60</td>
</tr>
<tr>
<td>10.2 Update My E-mail Address</td>
<td>61</td>
</tr>
</tbody>
</table>
10.3 Change My Name ..................................................................................................62
10.4 Activate/Deactivate Report User ...........................................................................62
10.5 Add a User to a Report.......................................................................................63

11.0 REPORT HOME: AUDIT FORM.........................................................................64
11.1 Unlock Finalized Form SF-SAC ...........................................................................65
11.2 View/Print Form SF-SAC ...................................................................................66

12.0 REPORT HOME: AUDIT REPORT (PDF).............................................................67
12.1 Re-Upload Audit Report .....................................................................................67
12.2 View/Print Audit Report ....................................................................................68

13.0 REPORT HOME: REPORT ACCESS .................................................................69
13.1 Activate/Deactivate Report User .........................................................................69
13.2 Update User Role ...............................................................................................70
13.3 Add User .............................................................................................................71

APPENDIX I – FEDERAL AUDIT CLEARINGHOUSE FEDERAL AGENCY TWO-
DIGIT PREFIX LIST ...................................................................................................72
APPENDIX II – ACRONYMS AND ABBREVIATIONS ...............................................75
APPENDIX III – INSTRUCTIONS FOR CREATING COMPLIANT PDFS ............76
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 govs.fac.ides@census.gov or by calling 1-866-306-8779.

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
  
  o 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

  o 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.

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

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:

Sign In
Reset User Password

Instructions and Documents | FAQs | Resources | Federal Agency Contacts

*WARNING* *WARNING* *WARNING* *WARNING* *WARNING* *WARNING* *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 U.S. government and may be monitored, intercepted, read, or captured by any means and disclosed in any manner by authorized personnel. There is no right of privacy in this system. Any 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 without authorization or for unauthorized purposes is a violation of federal law punishable by fines or imprisonment (Public Law 87-486).

*WARNING* *WARNING* *WARNING* *WARNING* *WARNING* *WARNING* *WARNING* *WARNING* *WARNING* *WARNING* *WARNING*

Collecting data on behalf of OMB, Version: 1.2.0. Last Modified: June 23, 2016
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](image)

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.

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 `govs.fac.ides@census.gov`
   - Contact the Federal Audit Clearinghouse at 1-866-306-8779
7. Click the Registration link within the e-mail message; it will take you to the Change My Password page.

![Change My Password](image)

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:
     - Upper-case characters (A-Z)
     - Lower-case characters (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.
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.

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**

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 12/25/2014**) in accordance with Uniform Guidance?
   - Yes
   - No

3. Is this entity U.S.-based?
   - Yes
   - No

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.
3. 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.
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.

<table>
<thead>
<tr>
<th>Report ID</th>
<th>Audit Year</th>
<th>EIN</th>
<th>Auditee Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>637546</td>
<td>2015</td>
<td>211111111</td>
<td>NAME</td>
</tr>
</tbody>
</table>
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.
6. 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.
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).

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).

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.

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.**

![Checkbox](image1)

(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).

![Checkbox](image2)

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](image3)

(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.

![DUNS Number](image4)

To receive a DUNS number, visit the D&B DUNS Request Service website ([http://fedgov.dnb.com/webform](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.

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

Save your data before navigating to a new page.
**Item 5 – Auditee Information:**

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

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

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

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).

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

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

8. If State Cluster, enter State Cluster Name.

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). If multiple lines are entered for a Federal program, then the amount passed through to the subrecipient(s) should only be the amount relevant to that specific line on the collection form.

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.

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.

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

---

### 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)*

<table>
<thead>
<tr>
<th>Column Name</th>
<th>Character Maximum</th>
</tr>
</thead>
<tbody>
<tr>
<td>Federal Agency Prefix</td>
<td>2</td>
</tr>
<tr>
<td>CFDA Three Digit Extension</td>
<td>3</td>
</tr>
<tr>
<td>Additional Award Identification</td>
<td>50</td>
</tr>
<tr>
<td>Federal Program Name</td>
<td>300</td>
</tr>
<tr>
<td>Amount Expended</td>
<td>12</td>
</tr>
<tr>
<td>Cluster Name</td>
<td>75</td>
</tr>
<tr>
<td>State Cluster Name</td>
<td>75</td>
</tr>
<tr>
<td>Federal Program Total</td>
<td>12</td>
</tr>
<tr>
<td>Cluster Total</td>
<td>12</td>
</tr>
<tr>
<td>Loan/Loan Guarantee</td>
<td>1</td>
</tr>
</tbody>
</table>
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.

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

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

- **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 of accounting required by state 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?**
  
  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.

<table>
<thead>
<tr>
<th>c. Is a significant deficiency in internal control disclosed?</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
</tr>
</tbody>
</table>

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

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

<table>
<thead>
<tr>
<th>d. Is a material weakness in internal control disclosed?</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
</tr>
</tbody>
</table>

Item e – Is a material noncompliance disclosed?

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

<table>
<thead>
<tr>
<th>e. Is a material noncompliance disclosed?</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
</tr>
</tbody>
</table>

### 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.

<table>
<thead>
<tr>
<th>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)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
</tr>
</tbody>
</table>

**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.
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.

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.

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.
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.
**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:

<table>
<thead>
<tr>
<th>Modified Opinion</th>
<th>Other Matters</th>
<th>Material Weakness</th>
<th>Significant Deficiency</th>
<th>Other Findings</th>
</tr>
</thead>
<tbody>
<tr>
<td>Y</td>
<td>N</td>
<td>N</td>
<td>N</td>
<td>N</td>
</tr>
<tr>
<td>Y</td>
<td>N</td>
<td>Y</td>
<td>N</td>
<td>N</td>
</tr>
<tr>
<td>Y</td>
<td>N</td>
<td>N</td>
<td>Y</td>
<td>N</td>
</tr>
<tr>
<td>N</td>
<td>Y</td>
<td>N</td>
<td>N</td>
<td>N</td>
</tr>
<tr>
<td>N</td>
<td>Y</td>
<td>Y</td>
<td>N</td>
<td>N</td>
</tr>
<tr>
<td>N</td>
<td>Y</td>
<td>N</td>
<td>Y</td>
<td>N</td>
</tr>
<tr>
<td>N</td>
<td>N</td>
<td>Y</td>
<td>N</td>
<td>N</td>
</tr>
<tr>
<td>N</td>
<td>N</td>
<td>N</td>
<td>Y</td>
<td>N</td>
</tr>
<tr>
<td>N</td>
<td>N</td>
<td>N</td>
<td>N</td>
<td>Y</td>
</tr>
</tbody>
</table>
6. 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)

<table>
<thead>
<tr>
<th>Column Name</th>
<th>Character Maximum</th>
</tr>
</thead>
<tbody>
<tr>
<td>Audit Finding Reference Number</td>
<td>8</td>
</tr>
<tr>
<td>Type(s) of Compliance Requirement(s)</td>
<td>13</td>
</tr>
<tr>
<td>MODIFIEDOPINION</td>
<td>1</td>
</tr>
<tr>
<td>OTHERNONCOMPLIANCE</td>
<td>1</td>
</tr>
<tr>
<td>MATERIALWEAKNESS</td>
<td>1</td>
</tr>
<tr>
<td>SIGNIFICANTDEFICIENCY</td>
<td>1</td>
</tr>
<tr>
<td>OTHERFINDINGS</td>
<td>1</td>
</tr>
<tr>
<td>QCOSTS</td>
<td>1</td>
</tr>
<tr>
<td>REPEATFINDING</td>
<td>1</td>
</tr>
<tr>
<td>PRIORFINDINGREFNUMS</td>
<td>100</td>
</tr>
</tbody>
</table>

Follow this procedure to use the Federal Awards Findings worksheet:

1. Click the Download Findings Worksheet button.

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

4. 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”

5. Return to the Federal Awards Findings tab and click the Upload Findings Worksheet button to upload the worksheet.

6. Click the Browse button and locate the spreadsheet that you just saved to your computer. Select the filename and click the Open button.
7. Click the **Upload Findings Worksheet** button.

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.
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.

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.
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.
2. Complete the worksheet and save it to your computer.

3. Upload the worksheet by clicking the **Upload EIN Worksheet** button.

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

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.

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

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.

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

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

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.
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.
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).

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.

---

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

![Step 2. Upload and Finalize Audit Report](image)

2. 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](image)
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.

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

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

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

4. If you are the auditee, click the **STEP 3a. Auditee Certification** button. If you are the auditor, click the **STEP 3b. Auditor Certification** button.
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(ii)) and opts not to authorize the FAC 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)).

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(ii)) and opts not to authorize the FAC 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)).

   - [ ] ensured that the Form SF-SAC and reporting package does not include business identifiable information (BI) 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 publicly available on a Web site.

* BI 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 defined 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.
4. 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.

6.2 Auditor Certification

1. 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.
2. 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.

![Audit Report](image)

3. 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.

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

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.

![Account Home](image)

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

<table>
<thead>
<tr>
<th>Report ID</th>
<th>Version</th>
<th>Auditee EIN</th>
<th>Auditee Name</th>
<th>Fiscal Year End Date</th>
<th>Type</th>
</tr>
</thead>
<tbody>
<tr>
<td>800705</td>
<td>1</td>
<td>9883888888</td>
<td>FEDERAL AUDIT CLEARINGHOUSE 1</td>
<td>01/31/2015</td>
<td>Form Audit</td>
</tr>
<tr>
<td>800394</td>
<td>1</td>
<td>9999999999</td>
<td>FEDERAL AUDIT CLEARINGHOUSE 2</td>
<td>03/31/2012</td>
<td>Form Audit</td>
</tr>
</tbody>
</table>

### 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.

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


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**.

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.

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.

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.
3. Available users to update will auto-populate in the **Report User** field below the grid.

![Activate/Deactivate Report User](image)

Click on a Report ID to activate or deactivate a report user.

<table>
<thead>
<tr>
<th>Report ID</th>
<th>Audit EIN</th>
<th>Auditee Name</th>
<th>Fiscal Year End Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>000265</td>
<td>2222222222</td>
<td>Federal Audit Clearinghouse</td>
<td>01/01/2010</td>
</tr>
<tr>
<td>000694</td>
<td>3333333333</td>
<td>Federal Audit Clearinghouse 2</td>
<td>06/30/2012</td>
</tr>
<tr>
<td>000064</td>
<td>4444444444</td>
<td>Federal Audit Clearinghouse 3</td>
<td>10/02/2010</td>
</tr>
<tr>
<td>000024</td>
<td>5555555555</td>
<td>Federal Audit Clearinghouse 4</td>
<td>06/30/2012</td>
</tr>
<tr>
<td>000621</td>
<td>6666666666</td>
<td>Federal Audit Clearinghouse 5</td>
<td>07/31/2012</td>
</tr>
<tr>
<td>000824</td>
<td>7777777777</td>
<td>Federal Audit Clearinghouse 6</td>
<td>09/30/2011</td>
</tr>
<tr>
<td>000765</td>
<td>8888888888</td>
<td>Federal Audit Clearinghouse 7</td>
<td>01/31/2012</td>
</tr>
<tr>
<td>000800</td>
<td>9999999999</td>
<td>Federal Audit Clearinghouse 8</td>
<td>11/01/2012</td>
</tr>
</tbody>
</table>

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.

4. Select the user and status you want to update from the **User Status** drop-down menu.

5. Click the **Update** button.

6. 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.

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

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.
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.

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.
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.

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.
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.

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.

![Report Access Menu]

13.1 Activate/Deactivate Report User

The following procedure demonstrates how to activate or deactivate a user from the Report Access menu.


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 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 **Update User Role**.

   ![Update User Role](image)

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**.

![](image)

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
<table>
<thead>
<tr>
<th>#</th>
<th>Agency Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>42</td>
<td>Library of Congress</td>
</tr>
<tr>
<td>43</td>
<td>National Aeronautics &amp; Space Administration</td>
</tr>
<tr>
<td>44</td>
<td>National Credit Union Administration</td>
</tr>
<tr>
<td>45</td>
<td>National Foundation on the Arts and the Humanities</td>
</tr>
<tr>
<td>46</td>
<td>National Labor Relations Board</td>
</tr>
<tr>
<td>47</td>
<td>National Science Foundation</td>
</tr>
<tr>
<td>57</td>
<td>Railroad Retirement Board</td>
</tr>
<tr>
<td>58</td>
<td>Securities and Exchange Commission</td>
</tr>
<tr>
<td>59</td>
<td>Small Business Administration</td>
</tr>
<tr>
<td>60</td>
<td>Smithsonian Institution</td>
</tr>
<tr>
<td>61*</td>
<td>International Trade Commission</td>
</tr>
<tr>
<td>62</td>
<td>Tennessee Valley Authority</td>
</tr>
<tr>
<td>64</td>
<td>Department of Veterans Affairs</td>
</tr>
<tr>
<td>66</td>
<td>Environmental Protection Agency</td>
</tr>
<tr>
<td>68</td>
<td>National Gallery of Art</td>
</tr>
<tr>
<td>70</td>
<td>Overseas Private Investment Corporation</td>
</tr>
<tr>
<td>77</td>
<td>Nuclear Regulatory Commission</td>
</tr>
<tr>
<td>78</td>
<td>Commodity Futures Trading Commission</td>
</tr>
<tr>
<td>81</td>
<td>Department of Energy</td>
</tr>
<tr>
<td>84</td>
<td>Department of Education</td>
</tr>
<tr>
<td>85</td>
<td>Scholarship Foundations</td>
</tr>
<tr>
<td>86</td>
<td>Pension Benefit Guaranty Corporation</td>
</tr>
<tr>
<td>87</td>
<td>Consumer Product Safety Commission</td>
</tr>
<tr>
<td>88</td>
<td>Architectural &amp; Transportation Barriers Compliance Board</td>
</tr>
<tr>
<td>89</td>
<td>National Archives &amp; Records Administration</td>
</tr>
<tr>
<td>90</td>
<td>Delta Regional Authority</td>
</tr>
<tr>
<td>91</td>
<td>Denali Commission</td>
</tr>
<tr>
<td>90</td>
<td>Election Assistance Commission</td>
</tr>
<tr>
<td>90</td>
<td>Japan – U.S. Friendship Commission</td>
</tr>
<tr>
<td>91</td>
<td>United States Institute of Peace</td>
</tr>
<tr>
<td>92</td>
<td>National Council on Disability</td>
</tr>
<tr>
<td>Department</td>
<td>Code</td>
</tr>
<tr>
<td>------------------------------------------------</td>
<td>------</td>
</tr>
<tr>
<td>Department of Health and Human Services</td>
<td>93</td>
</tr>
<tr>
<td>Corporation for National and Community Service</td>
<td>94</td>
</tr>
<tr>
<td>Social Security Administration</td>
<td>96</td>
</tr>
<tr>
<td>Department of Homeland Security</td>
<td>97</td>
</tr>
<tr>
<td>U. S. Agency for International Development</td>
<td>98</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>99*</td>
</tr>
</tbody>
</table>

*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

<table>
<thead>
<tr>
<th>Acronym</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>AICPA</td>
<td>American Institute of CPAs</td>
</tr>
<tr>
<td>ARRA</td>
<td>American Recovery and Reinvestment Act of 2009</td>
</tr>
<tr>
<td>CFDA</td>
<td>Catalog of Federal Domestic Assistance</td>
</tr>
<tr>
<td>D&amp;B</td>
<td>Dun &amp; Bradstreet</td>
</tr>
<tr>
<td>DUNS</td>
<td>Data Universal Numbering System</td>
</tr>
<tr>
<td>EIN</td>
<td>Employer Identification Number</td>
</tr>
<tr>
<td>FAC</td>
<td>Federal Audit Clearinghouse</td>
</tr>
<tr>
<td>GAAP</td>
<td>Generally Accepted Accounting Principles</td>
</tr>
<tr>
<td>GAS</td>
<td>Government Auditing Standards</td>
</tr>
<tr>
<td>IDES</td>
<td>Internet Data Entry System</td>
</tr>
<tr>
<td>IRS</td>
<td>Internal Revenue Service</td>
</tr>
<tr>
<td>OMB</td>
<td>Office of Management and Budget</td>
</tr>
<tr>
<td>PII</td>
<td>Personally Identifiable Information</td>
</tr>
<tr>
<td>UG</td>
<td>Uniform Guidance</td>
</tr>
</tbody>
</table>
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. As of January 2, 2015 the Clearinghouse cannot accept audits that do not meet these criteria.

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 an online software**

Online PDF 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 for most websites (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](http://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](http://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 an online software

1. Search for a free, online PDF converter/merger.
2. Follow the instructions indicated on the website of your choice.
3. Once the files you want to merge have been uploaded, download the combined document.
4. 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](http://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 an online PDF software by searching for an online software to unencrypt a 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