FORM **SF-SAC** 12/31/2013 U.S. Dept. of Comm. - Econ and Stat Admin. - U.S. Census Bureau

OMB No. ACTING AS COLLECTING AGENT FOR OFFICE OF MANAGEMENT AND BUDGET

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

PART I: GENERAL INFORMATION

REPORT ID: VERSION:

1. Fiscal Period End Date

__ __ / __ __ /__ __ __ __
MM / DD / YYYY

2. Type of Circular A-133 audit

- ☐ Single Audit
- ☐ 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)

_ _ - _ _ _ _ _ _ _ _

b. Are multiple EINS covered in this report?

☐ **Yes** **If Yes, complete Part I, Item 4c: Auditee EIN Continuation Sheet**

☐ **No**

d. Auditee Data Universal Numbering System (DUNS) Number

_ _ - _ _ _ - _ _ _ _

e. Are multiple DUNS covered in this report?

☐ **Yes** **If Yes, complete Part I, Item 4f: Auditee DUNS Continuation Sheet.**

☐ **No**

5. Auditee Information

a. Auditee name

b. Auditee address *(Number and street)*

Auditee City

Auditee State

Auditee ZIP Code

c. Auditee Contact Name

Auditee Contact Title

d. Auditee Contact Telephone

e. Auditee Contact Fax

f. Auditee Contact E-mail

6. Primary Auditor Information

a. Audit Firm/Organization Name

b. Audit Firm/Organization EIN

_ _ - _ _ _ _ _ _ _ _

c. Audit Firm/Organization address

Audit Firm/Organization City

Audit Firm/Organization State

Audit Firm/Organization ZIP Code

d. Primary Auditor Contact Name

Primary Auditor Contact Title

e. Primary Auditor Contact Telephone

f. Primary Auditor Contact FAX

g. 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

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Form SF-SAC REPORT ID: VERSION:

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

1.Type of audit report
Mark either:

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

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

3. Is a significant deficiency disclosed? ☐ Yes ☐ No

4. Is a material weakness disclosed? ☐ Yes ☐ No

5. Is a material noncompliance disclosed? ☐ Yes ☐ No

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

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

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

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

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

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

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

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PART III: FEDERAL PROGRAMS - Continued

6. FEDERAL AWARDS EXPENDED DURING FISCAL YEAR

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
	CFDA Number								MAJOR PROGRAM		
Row Number	Federal Agency Prefix [1]	CFDA Extension [2]	Name of Federal program	Amount expended ($)	Research & Development (Y/N)	Loan/Loan Guarantee (Y/N)	ARRA [3] (Y/N)	Direct award (Y/N)	Major program (Y/N)	If yes, type of audit report on Major Program [4]	Number of Audit Findings
TOTAL FEDERAL AWARDS EXPENDED →				$ .00							

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

[2] Or other identifying number when the Catalog of Federal Domestic Assistance (CFDA) number is not available. *(See instructions - Item 6)*

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

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

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FORM SF-SAC REPORT ID: VERSION:

Part III: FEDERAL PROGRAMS - Continued

7. FEDERAL AWARD FINDINGS

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
						Compliance Findings[2]		Internal Control Findings[2]			
Page 3 Row Number	Federal Agency Prefix	CFDA Extension	Name of Federal program	Audit Finding Reference Number (YYYY-###)	Type(s) of Compliance Requirement(s)[1]	Modified Opinion (Y/N)	Other Matters (Y/N)	Material Weakness (Y/N)	Significant Deficiency (Y/N)	Other Findings[2] (Y/N)	Questioned Costs (Y/N)
These columns are populated automatically from Part III, Item 6, columns a, b, and c on rows with findings.											
For each award with findings, one row is created for each finding reported on Part III, Item 6k.											
This page is not required if no findings are reported on Part III, Item 6k.											

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

A. Activities Allowed or Unallowed
B. Allowable costs/cost principles
C. Cash management
D. Davis-Bacon Act
E. Eligibility
F. Equipment and real property management
G. Matching, level of effort, earmarking
H. Period of availability of Federal funds
I. Procurement and suspension and debarment
J. Program income
K. Real property acquisition and relocation assistance
L. Reporting
M. Subrecipient monitoring
N. Special tests and provisions
P. Other

[2] There are 9 valid combinations of "Compliance Findings," "Internal Control Findings," and "Other Findings" for each Federal program with findings. *(See instructions - Item 7)*

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

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FORM SF-SAC							REPORT ID:	VERSION:	
PART I, Item 4c. AUDITEE EIN CONTINUATION SHEET (FROM PART I, ITEM 4b)									
List the multiple Employer Identification Numbers (EINs) covered in this report.									
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FORM SF-SAC					REPORT ID:	VERSION:				
PART I, Item 4f. AUDITEE DUNS CONTINUATION SHEET (FROM PART I, ITEM 4e)										
List the multiple DUNS covered in this report.										
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FORM SF-SAC REPORT ID: VERSION:

Part I, Item 8, SECONDARY AUDITORS' CONTACT INFORMATION

Auditor Firm name (a)	Auditor EIN (b)	Auditor address (Number and street) (c)	City (d)	State (e)	ZIP (f)	Contact Name (g)	Title (h)	Auditor contact telephone (i)	Auditor contact FAX (j)	Auditor contact E-mail (k)

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