

FEDERAL AUDIT CLEARINGHOUSE

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Revised Form SF-SAC 2001-2007

# CD-ROM Submission

## CD-ROM Submission Method

### Rules for Submitting Circular A-133 Audit and Form SF-SAC on a CD-ROM

*“The Government Paperwork Elimination Act requires Federal agencies, by October 21, 2003, to allow individuals or entities that deal with the ‘agencies’ the option to submit information or transact with the agency electronically, when practicable, and to maintain records electronically, when practicable. The Act specifically states that electronic records and their related electronic signatures are not to be denied legal effect, validity, or enforceability merely because they are in electronic form, and encourages Federal government use of a range of electronic signature alternatives.”*

*In order to comply with these directives, the Federal Audit Clearinghouse (FAC) will allow respondents to submit Office of Management and Budget (OMB) Circular A-133 (A-133) Form Data and Audits electronically via a CD-ROM. The FAC will allow a respondent to mail a CD-ROM that contains a signed and dated (scanned) copy of a completed Form SF-SAC and a Circular A-133 Audit on PDF files.*

**T**he following submission rules discuss how to submit your Circular A-133 Audit package as well as the Data Collection Form (SF-SAC) on CD-ROM.

#### YOU MAY SUBMIT ON CD-ROM:

- Adobe PDF files only.
- Complete Single Audit Package including all components.
- Complete Single Audit Package and the Signed and Completed Form SF-SAC (In separate files).
- Multiple Submissions (in separate files) (separate CD-ROMs for each submission are preferred).

## INSTRUCTIONS

- Prepare a complete Single Audit Reporting Package as described in §\_.320 of OMB Circular A-133
- Prepare a CD-ROM with the scanned version of the COMPLETE audit including ALL of the components listed below. Your submission will be rejected if the audit is incomplete. Section §\_\_\_\_.320(c) Report submission, of the Revised Circular A-133 states the following:

Complete copy/copies of the Single Audit reporting package as described in Section\_.320 of OMB Circular 133 including:

- § Financial Statement(s)
- § Schedule(s) of expenditures of Federal Awards
- § Summary Schedule of Prior Audit Findings
- § Opinion(s) on Financial Statements
- § Report on Internal Control
- § Report(s) on Compliance
- § Schedule(s) of Findings and Questioned Costs
- § Corrective Action Plan(s)
- § Opinion(s) or Disclaimer of Opinion on Schedule of Federal Awards

4. Check to make sure the PDF file is free of printing problems. Please perform a print test of the PDF file(s) before sending them to the FAC. If the file is corrupt or incomplete, please convert the original document to PDF again.

If you have chosen to send your Circular A-133 submission using the CD-ROM option, you should consider using the Internet Data Entry System (IDES) to fill out the Form SF-SAC as well. The IDES allows you to enter Form data, using an online template, upload Page 3 data via a spreadsheet (optional), and check your data against the same internal checks the FAC will use when we receive your submission. One of the major benefits of the Internet Data Entry System is that it helps you check your answers for errors before sending your Form to the Federal Audit Clearinghouse. The Internet Data Entry System is located at the following web address:

<http://harvester.census.gov/fac/collect/ddeindex.html>.

- I. To submit a Form SF-SAC using the CD-ROM submission option please follow these steps:
  - A. Obtain a copy of the Form SF-SAC by printing a blank one from our website or using the Internet Data Entry System to fill the form out. You may find a blank .pdf copy of the Form at the following web

address: <http://harvester.census.gov/fac/collect/formoptions.html> or use the link above to link to the IDES form.

2. Complete all pages of the Form.
3. Sign and Date the Form (both Auditee & Auditor must do this.)
4. If you would like to send an electronic version of the Form
  - Scan the signed and dated Form SF-SAC and convert it to a PDF version using Adobe® Acrobat® software. (A link to the free downloadable software is available on the FAC website)

If you cannot send an electronic (PDF) version of the Form, you may submit the paper version of the signed and dated Form.

Send the CD-ROM, which contains the Audit and/or the scanned, signed and dated Form SF-SAC in a padded envelope via express delivery to the Federal Audit Clearinghouse, 1201 E 10<sup>th</sup> Street, Jeffersonville, IN. Attn: Supervisor 888-222-9907

The Federal Audit Clearinghouse will print a copy of the scanned, signed and dated Form SF-SAC for our records. In addition, the FAC will make the necessary number of copies of the completed audit to send to the Federal agencies that are required to receive the report due to current or prior direct findings.

## II. Important Notes regarding CD-ROM submissions

- A. Please send one CD-ROM to the FAC as prescribed above. The FAC will print the appropriate number of distribution copies.
- B. The audit mailed on CD should be COMPLETE. Your submission will be rejected if the audit is incomplete. (See Item I.3 above)
- C. The CD-ROM must contain the audit, however the Form does not need to be included on the CD-ROM. The Form is required and may be completed online, printed and mailed along with the CD-ROM.
- D. The CD-ROM should not contain only the scanned Form SF-SAC.
- E. If the Form SF-SAC is included on the CD-ROM, along with the audit, the Form must be signed and dated by both the Auditee and Auditor, scanned and converted to the Adobe® PDF format.

- F. Please submit both the Form and Audit, together in the same mailing package. Do not send the Form and Audit separately.
- G. Do not include documents unrelated to the Single Audit Package or Form SF-SAC.
- H. Do not include any files in a format other than PDF.
- I. The FAC will notify Auditee and Auditor of submission errors.
- J. Any revisions made to CD-ROM submissions, must include the entire audit package. For instance, if the FAC determines that components are missing from the audit, then the FAC will require the resubmission of the entire audit. The respondent may choose to resubmit using CD ROM or paper. The FAC will not be responsible for merging audit PDF files together to create a complete audit. For instance, the FAC will not merge a Financial Statement section PDF with an A-133 section PDF. The Auditee must send one file already merged.  
NOTE: If required, a Corrective Action Plan is considered a part of a completed audit and must be merged with the full audit file.

You may call the FAC with any questions you have regarding how to prepare your CD-ROM submission.

800-253-0696