

## INSTRUCTIONS FOR COMPLETING FORM SF-SAC, REPORTING ON AUDITS OF STATES, LOCAL GOVERNMENTS, AND NON-PROFIT ORGANIZATIONS FOR FISCAL PERIOD END DATES ON OR AFTER JANUARY 1, 2001

### NOTE

Audits covering fiscal period end dates prior to January 1, 2001 should use the prior version of Form SF-SAC dated 8-97 which is available on the Federal Audit Clearinghouse website (<http://harvester.census.gov/sac/>).

According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is OMB No. 0348-0057. The time required to complete this data collection form is estimated to average 30 hours for large auditees (i.e., auditees most likely to administer a large number of Federal awards) and six hours for all other auditees. These amounts reflect estimates of reporting burden on both auditees and auditors relating to the data collection form, including the time to review instructions, obtain the needed data, and complete and review the information collection.

Office of Management and Budget (OMB) Circular A-133 (Circular), "Audits of States, Local Governments, and Non-Profit Organizations," requires non-Federal entities that expend \$300,000 or more in a year in Federal awards to have an audit conducted in accordance with the Circular.

Circular (§ \_\_ .320(b)) requires auditees to submit a completed Form SF-SAC (form), along with an appropriate number of reporting package copies in accordance with § \_\_ .320(d) of the Circular, to the Federal clearinghouse designated by OMB (currently the U.S. Bureau of the Census). The reporting package is defined in § \_\_ .320(c) of the Circular. Auditees are also required to send a copy of the reporting package (or written notification of no findings (§ \_\_ .320(e))) to any pass-through entity from which they receive Federal funds. Submissions to a pass-through entity should not include the form.

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

### SUBMISSION TO FEDERAL CLEARINGHOUSE

**Auditees are encouraged to use the on-line Internet submission option available on the Federal Audit Clearinghouse (FAC) website. Auditees and auditors reduce the likelihood of errors on the Form SF-SAC by using the on-line Internet submission option. The website is located at:**

<http://harvester.census.gov/sac/>.

**Prior to completing Form SF-SAC on-line, review the step-by-step instructions available on the FAC website.**

**Only an approved form will be accepted.** There are two approved Form SF-SAC formats: an original or a photocopy of the paper form or the on-line Internet submission option (with editing capabilities). Spreadsheet files for reporting the multiple Employer Identification Numbers (EINs) and Federal awards and audit finding data can be prepared and submitted through the on-line system. Both of the options are available on the FAC website.

The form must be signed and dated by both the auditee and auditor. A photocopy of the form is acceptable. Submission of the on-line Internet Form SF-SAC will require the user to print a hard copy of the final form after the form passes all the edits, obtain the auditee and auditor signatures, and forward the signed Form SF-SAC along with the reporting package(s) to the FAC. Submission of anything other than a complete form and reporting package(s) will not be accepted.

### WHO TO CONTACT WITH QUESTIONS

For audit-related questions, please contact the Federal awarding agency involved or the auditee's Federal cognizant or oversight agency. Appendix III of the "OMB Circular A-133 Compliance Supplement" contains Federal agency contact information for A-133 audits. Appendix III of the Compliance Supplement is accessible via the Internet at [www.whitehouse.gov/OMB/grants](http://www.whitehouse.gov/OMB/grants). For questions concerning the submission process or the form, contact the FAC (1.888.222.9907). Information can also be found on the FAC website (<http://harvester.census.gov/sac/>).

### DESCRIPTION OF FORM

#### PART I – GENERAL INFORMATION

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

#### Item 1 – Fiscal Period Ending Date For This Submission

Enter the last day of the fiscal period covered by the audit. The form applies to audits covering fiscal period end dates on or after January 1, 2001.

**Note – Audits covering fiscal period end dates prior to January 1, 2001 should use the prior version of Form SF-SAC dated 8-97 available on the FAC website (<http://harvester.census.gov/sac/>).**

#### Item 2 – Type of Circular A-133 Audit

Mark (X) the appropriate box. § \_\_ .200 of the Circular requires non-Federal entities that expend \$300,000 or more in a year in Federal awards to have a single audit conducted in accordance with § \_\_ .500, except when they elect to have a program-specific audit conducted in accordance with § \_\_ .235.

#### Item 3 – Audit Period Covered

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

**PART I – GENERAL INFORMATION – Continued**

**Item 4 – Date Received by Federal Clearinghouse**

Skip this item (Federal government use only).

**Item 5 – Employer Identification Number (EIN)**

**(a) Auditee EIN**

Enter the auditee EIN, which is the nine-digit Taxpayer Identification Number assigned by the Internal Revenue Service (IRS). If the auditee was assigned multiple EINs, enter the principal EIN. Also, using the spaces provided, enter the principal EIN on the top of each page.

**(b) Multiple EINs Covered by the Single Audit Report**

Mark (X) the appropriate box to indicate whether the auditee (including components) was assigned more than one EIN by the IRS. (Example: A Statewide audit covers many departments, each of which may have its own EIN.)

**(c) List of Multiple EINs Covered by the Single Audit Report**

List all nine-digit EINs covered in this report on the Part I, Item 5(c) (page 4) continuation sheet. EINs should be considered covered in this report when this report is intended to satisfy the entity or component's (e.g., State department, sub-entity) single audit requirement. Do not include separate EINs for any component which did not receive, expend, or otherwise administer Federal awards. If additional lines are needed, photocopy page 4 and attach the additional page(s) to the form.

**Note** – Auditees may file this page via an electronic spreadsheet using the on-line submission option. Instructions for this option are included in the on-line filing instructions which are available on the FAC website.

**Item 6 – Auditee Information**

**(a-f)** Enter auditee contact information.

**(g)** A senior representative of the auditee (e.g., State controller, director of finance, chief executive officer, chief financial officer) signs the statement that the information on the form is accurate and complete as required by § \_\_ .320 of the Circular. Provide the printed name and title of the signatory and date of signature.

**Item 7 – Auditor Information**

The auditor completes this item.

**(a-f)** Enter the name of the auditor that conducted the audit in accordance with the Circular. The auditor name may represent a sole practitioner, certified public accounting firm, State auditor, etc. Where multiple audit organizations are used to conduct the audit work, the lead or coordinating auditor shall provide its information in Item 7(a-f) and attach a sheet to the form with the same information about other auditor organizations.

**(g)** The auditor listed in Part I, Item 7(a) is the same auditor that signs the auditor statement. Additional auditors may sign the form, but only the first name listed will be entered into the database.

**Item 8 – Did the Auditee Expend More Than \$25 Million in Federal Awards**

Mark (X) the appropriate box. If the answer is "Yes," identify the cognizant agency for audit in Part I, Item 9. An auditee will only have a cognizant agency for audit in years when Federal awards expended are greater than \$25 million regardless of whether a cognizant agency was designated in prior years. If the answer is "No," skip to Part II, Item 1.

**Item 9 – Name of Federal Agency Which Provided the Predominant Amount of Direct Funding in Fiscal Year 2000**

This question should only be answered if Part I, Item 8 is answered "Yes". The designated cognizant agency for audit is the Federal agency that provided the predominant amount of direct funding, based on direct Federal awards expended by the auditee in **FY 2000**. The Cognizant agency will be redetermined in FY 2005 and every fifth year thereafter. § \_\_ .400(a) of the Circular allows a Federal awarding agency with cognizance for an auditee to reassign cognizance to another Federal awarding agency which provides substantial direct funding and agrees to be the cognizant agency for audit. If cognizance has been reassigned under § \_\_ .400(a), enter the name of the Federal agency reassigned cognizance in lieu of the Federal agency providing the predominant amount of direct funding in 2000.

**PART II – FINANCIAL STATEMENTS**

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

**PART III – FEDERAL PROGRAMS**

The auditor completes this section of the form.

**Item 1 – Type of Audit Report on Major Program Compliance**

If the audit report on all major program compliance is unqualified, check box 1. If the audit report for one or more major programs is other than unqualified, check boxes 2, 3, or 4, as applicable.

For example, if the audit report on major program compliance for an auditee with three major programs includes an unqualified opinion for one program, a qualified opinion for the second program, and a disclaimer of opinion for the third program, then mark (X) boxes 2 and 4, but not 1 and 3.

**Item 2 – When the Audit of Federal Awards Does Not Encompass the Entirety of the Auditee's Operation**

If the audit of Federal awards did not encompass the entirety of the auditee's operations expending Federal awards, the operations that are not included should be identified in a separate paragraph in the auditor's report on major programs. Indicate whether or not that report includes such a statement. Refer to the American Institute of Certified Public Accountants (AICPA) Statement of Position (SOP) 98-3 Chapter 10 for additional guidance.

**Item 3 – Dollar Threshold to Distinguish Type A and Type B Programs**

Enter the dollar threshold used to distinguish between Type A and Type B programs as defined in § \_\_ .520(b) of the Circular. The dollar threshold must be \$300,000 or higher. Round to the nearest dollar.

**Item 4 – Low-Risk Auditee**

Indicate whether or not the auditee qualified as a low-risk auditee under § \_\_ .530 of the Circular.

**Items 5 and 6 – Reportable Conditions and Material Weaknesses**

Indicate whether or not the Schedule of Findings and Questioned Costs includes any reportable conditions in internal control for major programs and whether or not any reportable conditions are material weaknesses.

**Item 7 – Questioned Costs**

Indicate whether or not the Schedule of Findings and Questioned Costs disclosed any known questioned costs.

**Item 8 – Summary Schedule of Prior Audit Findings**

Indicate whether or not a Summary Schedule of Prior Audit Findings was prepared.

**Item 9 – Federal Agencies Required to Receive the Reporting Package**

Mark (X) the appropriate box to indicate each Federal awarding agency required to receive a copy of the reporting package pursuant to § \_\_ .320(d) of the Circular. A Federal agency should be marked only if the Schedule of Findings and Questioned Costs discloses audit findings relating to Federal awards that Federal awarding agency provided directly OR the Summary Schedule of Prior Audit Findings reports the status of any audit findings relating to Federal awards that Federal awarding agency provided directly. Note that the auditee must submit to the Clearinghouse one reporting package (as defined in § \_\_ .320(c)) for each Federal agency marked in this question, one archival reporting package, and one reporting package, if not marked above, for the Federal cognizant agency for audit (if identified in Part I, Item 9). Check the appropriate box to indicate if an additional copy of the reporting package is required for the cognizant agency. Then count the number of boxes checked and enter the number on the total line.

**Item 10 – Federal Awards Expended During Fiscal Period**

It is preferred that the program lines in Part III, Item 10 be listed in the same order as shown in the Schedule of Expenditures of Federal Awards.

Clusters, with the exception of R&D, should be broken out and each individual program must be listed on a separate line. The R&D cluster should be reported at the same level of detail as the Schedule of Expenditures of Federal Awards.

The information to complete columns (a), (b), (c), (d), and (e) is obtained from the Schedule of Expenditures of Federal Awards. The information to complete column (f) is obtained from the Schedule of Findings and Questioned Costs. Note that Item 10 includes the required information for each Federal program presented in the Schedule of Expenditures of Federal Awards (and notes thereto), regardless of whether audit findings are reported. If additional lines are needed, photocopy page 3 and attach the additional page(s) to the form, and enter the total for all pages in the "Total Federal Awards Expended" block on the last page.

**Note** – Auditees may file this page via an electronic spreadsheet using the on-line submission option. Instructions for this option are included in the on-line filing instructions which are available on the Federal Audit Clearinghouse website.

**Column (a) – Federal Agency Prefix and CFDA Number**

**• Programs with a CFDA Number**

In the first two spaces, enter the first two digits of the Catalog of Federal Domestic Assistance (CFDA) number (Federal agency two-digit prefix) assigned to the Federal award. In the remaining space provided, enter the last three digits of the

CFDA number. If this information is unavailable, consult the Federal awarding agency or pass-through entity to obtain this number. The CFDA is available on the Internet at: <http://www.cfda.gov>.

Example: The Education program 84.033 would be entered as:

8	4	033
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**• Programs with No CFDA Number**

In the first two spaces, enter the Federal agency's two-digit prefix (as listed in Appendix 1).

Example: A USAID program with no CFDA number would be entered as:

0	2	
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**• Programs with No CFDA Number but Award Has a Contract or Grant Number**

As an option, you may follow the two-digit prefix with the contract or grant number.

Example: An HHS program with no CFDA number but with a contract number of 9999999 would be entered as:

9	3	9999999
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**Column (b) – Research and Development**

Indicate whether or not the Federal program is a Research and Development (R&D) program as defined in § \_\_ .105 of the Circular. When a CFDA program consists of part R&D and part non-R&D, list the R&D expenditure detail on one line and the non-R&D expenditure detail on a second line.

Example: An NSF program with part R&D and part non-R&D for CFDA 47.076 would be entered as:

Federal Agency Prefix and CFDA Number			R & D	NAME	AMOUNT
4	7	076	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Education & Human Resources	23456
4	7	076	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Education & Human Resources	89101

**Column (c) – Name of Federal Program**

Enter the name of the Federal program as shown in the CFDA.

**Column (d) – Amount Expended**

Enter the amount of expenditures included in the Schedule of Expenditures of Federal Awards (Schedule) for each Federal program. Note that amounts shall include the value of Federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end, regardless of whether such amounts were presented in the Schedule or in a note to the Schedule. Round to the nearest dollar.

**Column (e) – Direct Award**

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

Example: A DOL program with part direct and part indirect for CFDA 17.250 would be entered as:

Federal Agency Prefix and CFDA Number			R & D	NAME	AMOUNT	DIRECT
1	7	250	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	JTPA	133337	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
1	7	250	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	JTPA	995582	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

**Column (f) – Major Program**

Indicate whether or not the Federal program is a major program, as defined in §\_\_\_.520 of the Circular.

**Item 11 – Audit Findings**

The rows of Item 11 directly correspond to matching rows in Item 10. The information to complete columns (a) and (b) is obtained from the Schedule of Findings and Questioned Costs prepared by the auditor. If the Schedule of Findings and Questioned Costs does not identify audit findings for a specific row, the auditor should enter "O" and N/A, respectively, for items (a) and (b). Audit findings affecting more than one major program should be listed for all major programs affected.

**Column (a) – Type(s) of Compliance Requirement(s)**

Using the list provided on the form in footnote 3 on page 3, enter the letter(s) that correspond to the type(s) of compliance requirement(s) applicable to the audit findings (i.e., noncompliance, reportable conditions (including material weaknesses), questioned costs, fraud and other items reported under §\_\_\_.510(a)) for each Federal program. Do not list all types of compliance requirements that were tested. Normally, audit findings will be covered by the 14 types of compliance requirements described in Part 3 of the "OMB Circular A-133 Compliance Supplement." If the audit finding is not covered by one of these, enter "P" for "Other." If there were no audit findings, enter "O" for "None."

**Column (b) – Audit Finding Reference Number(s)**

Enter the audit finding reference number(s) for audit findings (i.e., noncompliance, reportable conditions (including material weaknesses), questioned costs, fraud, and other items reported under for §\_\_\_.510(a)) in the Schedule of Findings and Questioned Costs. If no audit findings were reported, enter N/A for "Not applicable."

## APPENDIX 1

### FEDERAL AGENCY TWO-DIGIT PREFIX LIST

01	African Development Foundation	09	Legal Services Corporation
02	Agency for International Development	42	Library of Congress
10	Department of Agriculture	91	Miscellaneous Foundations & Commissions
23	Appalachian Regional Commission	99	Miscellaneous
88	Architectural & Transportation Barriers Compliance Board	43	National Aeronautics & Space Administration
13	Central Intelligence Agency	89	National Archives & Records Administration
11	Department of Commerce	92	National Council on Disability
29	Commission on Civil Rights	44	National Credit Union Administration
78	Commodity Futures Trading Commission	05	National Endowment for the Arts
87	Consumer Product Safety Commission	06	National Endowment for the Humanities
94	Corporation for National Service	68	National Gallery of Art
12	Department of Defense	46	National Labor Relations Board
84	Department of Education	47	National Science Foundation
81	Department of Energy	77	Nuclear Regulatory Commission
66	Environmental Protection Agency	07	Office of National Drug Control Policy
30	Equal Employment Opportunity Commission	27	Office of Personnel Management
32	Federal Communications Commission	70	Overseas Private Investment Corporation
83	Federal Emergency Management Agency	08	Peace Corps
33	Federal Maritime Commission	86	Pension Benefit Guaranty Corporation
34	Federal Mediation and Conciliation Service	22	Postal Service
18	Federal Reserve System	53	President's Committee on Employment of the Handicapped
36	Federal Trade Commission	57	Railroad Retirement Board
39	General Services Administration	85	Scholarship Foundations
40	Government Printing Office	58	Securities and Exchange Commission
93	Department of Health and Human Services	59	Small Business Administration
14	Department of Housing and Urban Development	60	Smithsonian Institution
03	Institute for Museum Services	96	Social Security Administration
04	Inter-American Foundation	19	Department of State
15	Department of Interior	62	Tennessee Valley Authority
61	International Trade Commission	20	Department of Transportation
41	Interstate Commerce Commission	21	Department of Treasury
16	Department of Justice	82	United States Information Agency
17	Department of Labor	64	Department of Veterans Affairs

**Data Collection Form for Reporting on  
AUDITS OF STATES, LOCAL GOVERNMENTS, AND NON-PROFIT ORGANIZATIONS  
for Fiscal Year Ending Dates On or After January 1, 2001**

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

**RETURN TO** Federal Audit Clearinghouse  
1201 E. 10th Street  
Jeffersonville, IN 47132

**PART I GENERAL INFORMATION (To be completed by auditee, except for Item 7)**

<b>1. Fiscal period ending date for this submission</b> Month / Day / Year      Fiscal Period End Dates Must Be On or After January 1, 2001	<b>2. Type of Circular A-133 audit</b> 1 <input type="checkbox"/> Single audit      2 <input type="checkbox"/> Program-specific audit
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<b>3. Audit period covered</b> 1 <input type="checkbox"/> Annual      2 <input type="checkbox"/> Biennial      3 <input type="checkbox"/> Other – _____ Months	<b>FEDERAL GOVERNMENT USE ONLY</b>	<b>4. Date received by Federal clearinghouse</b>
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**5. Employer Identification Number (EIN)**

a. Auditee EIN: <input type="text"/>	b. Are multiple EINs covered in this report?      1 <input type="checkbox"/> Yes      2 <input type="checkbox"/> No <b>If Part I, Item 5b = "Yes," complete Part I, Item 5c (Complete the continuation sheet on Page 4)</b>
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**6. AUDITEE INFORMATION**

a. Auditee name \_\_\_\_\_

b. Auditee address (Number and street) \_\_\_\_\_  
 City \_\_\_\_\_  
 State \_\_\_\_\_ ZIP + 4 Code \_\_\_\_\_

c. Auditee contact Name \_\_\_\_\_  
 Title \_\_\_\_\_

d. Auditee contact telephone ( ) - \_\_\_\_\_

e. Auditee contact FAX (Optional) ( ) - \_\_\_\_\_

f. Auditee contact E-mail (Optional) \_\_\_\_\_

**7. AUDITOR INFORMATION (To be completed by auditor)**

a. Auditor name \_\_\_\_\_

b. Auditor address (Number and street) \_\_\_\_\_  
 City \_\_\_\_\_  
 State \_\_\_\_\_ ZIP + 4 Code \_\_\_\_\_

c. Auditor contact Name \_\_\_\_\_  
 Title \_\_\_\_\_

d. Auditor contact telephone ( ) - \_\_\_\_\_

e. Auditor contact FAX (Optional) ( ) - \_\_\_\_\_

f. Auditor contact E-mail (Optional) \_\_\_\_\_

**g. AUDITEE CERTIFICATION STATEMENT** – This is to certify that, to the best of my knowledge and belief, the auditee has: (1) engaged an auditor to perform an audit in accordance with the provisions of OMB Circular A-133 for the period described in Part I, Items 1 and 3; (2) the auditor has completed such audit and presented a signed audit report which states that the audit was conducted in accordance with the provisions of the Circular; and, (3) the information included in **Parts I, II, and III** of this data collection form is accurate and complete. I declare that the foregoing is true and correct.

**g. AUDITOR STATEMENT** – The data elements and information included in this form are limited to those prescribed by OMB Circular A-133. The information included in Parts II and III of the form, except for Part III, Items 8, 9, and 10, 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.

Signature of certifying official \_\_\_\_\_ Date \_\_\_\_\_  
 Month / Day / Year

Printed Name/Title of certifying official \_\_\_\_\_

Signature of auditor \_\_\_\_\_ Date \_\_\_\_\_  
 Month / Day / Year

**PART I GENERAL INFORMATION – Continued**

8. Did the auditee expend more than \$25,000,000 in Federal awards during the fiscal year? (Mark (X) one box)

- 1  Yes – **Identify Cognizant Agency in Part I, Item 9**      2  No – **SKIP to Part II, Item 1**

9. Indicate which **Federal** awarding agency provided the predominant amount of direct funding in **fiscal year 2000**. (Mark (X) one box) However, if cognizance has been reassigned, see instructions.

- |                                                                  |                                                                 |                                                           |                                                         |
|------------------------------------------------------------------|-----------------------------------------------------------------|-----------------------------------------------------------|---------------------------------------------------------|
| 02 <input type="checkbox"/> Agency for International Development | 81 <input type="checkbox"/> Energy                              | 14 <input type="checkbox"/> Housing and Urban Development | 47 <input type="checkbox"/> National Science Foundation |
| 10 <input type="checkbox"/> Agriculture                          | 66 <input type="checkbox"/> Environmental Protection Agency     | 15 <input type="checkbox"/> Interior                      | 20 <input type="checkbox"/> Transportation              |
| 11 <input type="checkbox"/> Commerce                             | 83 <input type="checkbox"/> Federal Emergency Management Agency | 16 <input type="checkbox"/> Justice                       | <input type="checkbox"/> Other – Specify:               |
| 12 <input type="checkbox"/> Defense                              | 93 <input type="checkbox"/> Health and Human Services           | 17 <input type="checkbox"/> Labor                         | <input type="text"/>                                    |
| 84 <input type="checkbox"/> Education                            |                                                                 |                                                           |                                                         |

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

1. Type of audit report (Mark (X) one box)

- 1  Unqualified opinion      2  Qualified opinion      3  Adverse opinion      4  Disclaimer of opinion

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

3. Is a reportable condition disclosed?      1  Yes      2  No – **SKIP to Item 5**

4. Is any reportable condition reported as a material weakness?      1  Yes      2  No

5. Is a material noncompliance disclosed?      1  Yes      2  No

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

1. Type of audit report on major program compliance

- 1  Unqualified opinion      2  Qualified opinion      3  Adverse opinion      4  Disclaimer of opinion

2. Does the auditor's report include a statement that the auditee's financial statements include departments, agencies, or other organizational units expending greater than \$300,000 in Federal awards that have separate A-133 audits which are not included in this audit? (AICPA SOP 98-3 chapter 10)      1  Yes      2  No

3. What is the dollar threshold to distinguish Type A and Type B programs? (§ \_\_ .520(b))      \$

4. Did the auditee qualify as a low-risk auditee? (§ \_\_ .530)      1  Yes      2  No

5. Is a reportable condition disclosed for any major program? (§ \_\_ .510(a)(1))      1  Yes      2  No – **SKIP to Item 7**

6. Is any reportable condition reported as a material weakness? (§ \_\_ .510(a)(1))      1  Yes      2  No

7. Are any known questioned costs reported? (§ \_\_ .510(a)(3) or (4))      1  Yes      2  No

8. Was a Summary Schedule of Prior Audit Findings prepared? (§ \_\_ .315(b))      1  Yes      2  No

9. 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)

- |                                                                            |                                                                 |                                                                           |                                                              |
|----------------------------------------------------------------------------|-----------------------------------------------------------------|---------------------------------------------------------------------------|--------------------------------------------------------------|
| 02 <input type="checkbox"/> Agency for International Development           | 83 <input type="checkbox"/> Federal Emergency Management Agency | 43 <input type="checkbox"/> National Aeronautics and Space Administration | 96 <input type="checkbox"/> Social Security Administration   |
| 10 <input type="checkbox"/> Agriculture                                    | 39 <input type="checkbox"/> General Services Administration     | 89 <input type="checkbox"/> National Archives and Records Administration  | 19 <input type="checkbox"/> State                            |
| 23 <input type="checkbox"/> Appalachian Regional Commission                | 93 <input type="checkbox"/> Health and Human Services           | 05 <input type="checkbox"/> National Endowment for the Arts               | 20 <input type="checkbox"/> Transportation                   |
| 11 <input type="checkbox"/> Commerce                                       | 14 <input type="checkbox"/> Housing and Urban Development       | 06 <input type="checkbox"/> National Endowment for the Humanities         | 21 <input type="checkbox"/> Treasury                         |
| 94 <input type="checkbox"/> Corporation for National and Community Service | 03 <input type="checkbox"/> Institute for Museum Services       | 47 <input type="checkbox"/> National Science Foundation                   | 82 <input type="checkbox"/> United States Information Agency |
| 12 <input type="checkbox"/> Defense                                        | 15 <input type="checkbox"/> Interior                            | 07 <input type="checkbox"/> Office of National Drug Control Policy        | 64 <input type="checkbox"/> Veterans Affairs                 |
| 84 <input type="checkbox"/> Education                                      | 16 <input type="checkbox"/> Justice                             | 59 <input type="checkbox"/> Small Business Administration                 | 00 <input type="checkbox"/> None                             |
| 81 <input type="checkbox"/> Energy                                         | 17 <input type="checkbox"/> Labor                               |                                                                           | <input type="checkbox"/> Other – Specify:                    |
| 66 <input type="checkbox"/> Environmental Protection Agency                | 09 <input type="checkbox"/> Legal Services Corp                 |                                                                           | <input type="text"/>                                         |

Each agency identified is required to receive a copy of the reporting package.

In addition, one copy each of the reporting package is required for:

- the Federal Audit Clearinghouse archives .....
- and, if not marked above, the cognizant agency (if identified in Part I, Item 9) .....

Count total number of boxes marked above and submit this number of reporting packages



EIN:

**PART I** **Item 5 Continuation Sheet**

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

1	16	31	46	61
2	17	32	47	62
3	18	33	48	63
4	19	34	49	64
5	20	35	50	65
6	21	36	51	66
7	22	37	52	67
8	23	38	53	68
9	24	39	54	69
10	25	40	55	70
11	26	41	56	71
12	27	42	57	72
13	28	43	58	73
14	29	44	59	74
15	30	45	60	75

IF ADDITIONAL LINES ARE NEEDED, PLEASE PHOTOCOPY THIS PAGE, ATTACH ADDITIONAL PAGES TO THE FORM, AND SEE INSTRUCTIONS.