

FEDERAL AUDIT CLEARINGHOUSE

Internet Data Entry System FYE 2001-2004

Instructions

FEDERAL AUDIT CLEARINGHOUSE

Internet Data Entry System (IDES)

OMB No. 0320-0045

Form 101-108 (Rev. 10/2000)

DATA COLLECTION FORM FOR REPORTING ON
AUDITS OF STATE, LOCAL GOVERNMENTS, AND NON-PROFIT ORGANIZATIONS
For Fiscal Year Ending Close On or After January 1, 2000

Complete this form as required by OMB Circular A-133, "Audit of State, Local Governments, and Non-Profit Organizations" (58 FR 61871, 11/19/93) and Federal Audit Requirements (28 CFR 31.101-101.103)

PART I - GENERAL INFORMATION (To be completed by auditor, except for Part I-D)

1. Name of the entity being audited (include name, address, and city and state):
Name: _____ State: _____ Postal Office: _____
2. Type of financial statement:
 Single audit Program-specific audit

3. Audit period covered:
 Fiscal Other: _____
 Annual Other: _____

4. Date of audit report:
 Pre-audit Post-audit

5. Description of the audit (include title, number, and date):
Number: _____ Title: _____ Date: _____

6. Auditor information:
A. Auditor name: _____
B. Auditor title: _____
C. Auditor address: _____
D. Auditor city: _____
E. Auditor state: _____
F. Auditor zip: _____

7. Agency information:
A. Agency name: _____
B. Agency title: _____
C. Agency address: _____
D. Agency city: _____
E. Agency state: _____
F. Agency zip: _____

8. Agency certification of interest: This is to certify that the interest in this audit is not for the purpose of financial gain and that the interest is not for the purpose of financial gain and that the interest is not for the purpose of financial gain and that the interest is not for the purpose of financial gain.

9. Agency certification of interest: This is to certify that the interest in this audit is not for the purpose of financial gain and that the interest is not for the purpose of financial gain and that the interest is not for the purpose of financial gain and that the interest is not for the purpose of financial gain.

Signature of reporting office: _____ Date: _____
Print name/Title of reporting office: _____

Signature of auditor: _____ Date: _____
Print name/Title of auditor: _____

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Important Notes for Using the Internet Data Entry System

Special Notes to aid the user in data entry and navigation of the Internet Data Entry System (IDES).

When using the Internet Data Entry System the following guidelines should help you with data entry and navigation. If at anytime you have questions regarding data entry, system navigation, submission procedures, etc. please contact the Federal Audit Clearinghouse. To review the legal requirements and criteria for submitting the Form SF-SAC, read the Office of Management and Budget Circular A-133.¹ Instructions for filling out Form SF-SAC are available in PDF format at the Federal Audit Clearinghouse website² and in Chapter 4 of this document.

Order of Steps



1. **Create a New Form.** Make a note of your chosen password and the assigned Report ID number. (Chapter 2)
2. **Enter Form Data.** The auditee is responsible for the accurate and timely submission of this form. An auditor hired by the auditee is responsible for certifying the accuracy of the information included in Parts II and III of the form. (Chapter 4)
3. **Make Updates to the Form** as necessary. (Chapter 3 & 4)
4. **Check for errors.** Use the **Check Data** button to check your data for errors or inconsistencies. Continue to check data and correct errors until all errors have been cleared. (Chapter 7)
5. **“Submit”** the data by clicking the **Finish** button, only after all errors are corrected. (After submitting your form changes to your data will no longer be permitted.) (Chapter 8)
6. **Print a FINAL copy** of each page. (Chapter 8)

7. Auditee and Auditor must **sign the certification sections** on Page 1. The Certification Statements are ONLY available on Final, finished Forms. (Chapter 8)
8. **Mail the signed Form SF-SAC** (all pages) to the Federal Audit Clearinghouse along with the appropriate number of reporting package(s).
Federal Audit Clearinghouse
1201 E. 10th Street
Jeffersonville, IN 47132

Form Navigation

If the form cannot be completed in one session you may exit the online form and re-enter at another time. In order to revisit the online form you must use your Report ID and Password which is created at the beginning of a new session (Chapter 2).



1. Use the **Tab** key to advance forward from data entry box to the next data entry box. DO NOT use the Enter key to move from box to box. Using the Enter key may cause errors.
2. To navigate among pages use the buttons on each page. DO NOT use the back button on the browser. The Back button on the browser window has been hidden in order to reduce confusion.
3. All fields require a response.▯ Key data or mark answers for every question.

System Requirements

A computer with at least 16MB RAM is required to use this Internet Data Entry System. The Internet Data Entry System works best under the latest versions of Netscape Communicator or Microsoft Internet Explorer. Free upgrades for those browsers are available at the Netscape and Microsoft websites.

Cookies must be turned on. Cookies allow proper data transfers between the user's computer and the web site. To turn cookies on, perform the following steps:

Microsoft Internet Explorer:

1. At the **Tools** menu, select **Internet Options**.
2. At the *Internet Options* window, click the **Security** tab.
3. There, click the **Custom Level** button then scroll down to **Cookies**.

4. At **Allow cookies that are stored on your computer**, click **Enable** or **Prompt**.
5. Click **OK**.

Netscape Communicator:

1. At the **Edit** menu, click **Preferences**.
2. In the *Preferences* window, double click on the **Advanced** category.
3. There, in the **Cookies** section, choose either **Accept all cookies**, **Accept only cookies that get sent back to originating server**, or **Warn me before accepting cookies**.
4. Click **OK**.

Cookie setting can be returned to normal by reversing the steps above.

Creating a New Form

To create a new Internet Data Entry session follow these steps.

Creating a new session assigns a unique online Form SF-SAC to you. Your online Form SF-SAC session is secure and can only be entered by those who possess the Report ID and Password. You may enter and exit the online form at any time and as many times as is necessary to complete the form. You may create as many Forms as you like. After creating your new session, record or print your Report ID and Password for later use. If you lose your Report ID and/or Password you will need to begin a new session.

Creating a New Online Session (Form)



The Internet Data Entry System (IDES) Introductory Page is located at the following Federal Audit Clearinghouse website: <http://harvester.census.gov/fac/collect/ddeindex.html> or link to the site from the FAC home page: <http://harvester.census.gov/sac>.

1. Click the **Enter A New Form** button. After clicking on the Enter A New Form button a new window will open.
2. Enter the Fiscal Year Ending date for the submission in the mm/dd format, (i.e. 06/30) and choose the year from the drop down list. The Fiscal Year Ending date is the last day of the fiscal period covered by the audit.
3. Enter a password of your choice in the Password Data Entry box. The password is case-sensitive.
4. Confirm the password by entering it again in the Confirm Password box.

5. Click the **Start** button.
6. The system will generate a unique report identification number. The **Report ID** and password are needed to re-enter the form after you exit.
7. **Print** the Report ID and Password confirmation page and retain for your records.
8. Click the **Continue** button.

Many Auditees and Auditors find that sharing the Report ID and Password with each other makes it easier for data entry and review. The Auditee can then enter the Part I information that they are responsible for, while the Auditor fills in the Part II and III data that they are required to enter. Once all data is entered. The auditee can review the data, online, before the Submission and Final copies are printed for signatures.

△ IMPORTANT NOTE:

Only one person can be logged into an online form at a time. If more than one person is in the same form, at the same time, sharing violations can occur, causing errors and lost data.

Updating a Form From a Previous Session

The Internet Data Entry System allows you to exit and reenter your online form as many times as necessary to complete your form.

Updating your Form SF-SAC is as simple as creating a new form. However, once you “submit” (Chapter 8), you will not be permitted to update your data. If you must make a change to your data after you submit your form call the Federal Audit Clearinghouse for assistance.

Update Your SF-SAC Data From a Previous Session

Open the IDES introductory page, located at the following website:

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



1. Click the **Update A Form** button.
2. Enter the **Report ID** and **Password**.
3. Click the **Continue** button.

Enter Data In The Form SF-SAC

Follow the Federal Audit Clearinghouse Form SF-SAC instructions for guidance on filling out the form.

For audit-related questions, please contact the Federal awarding agency involved or the Auditee's Federal cognizant or oversight agency. Every answer must have a response unless otherwise indicated as an allowable skipped item. Use the **Tab** key and buttons to navigate from question to question and page to page. See Chapter 7 for instructions on how to check your data and correct your errors. The Certification Statements are ONLY available on the Final, "submitted" (Chapter 8) Form.

Instructions for Completing Form SF-SAC

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.

Item 2 – Type of Circular A-133 Audit

Mark 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 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 box provided. No months over 24 are allowed.

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.

(b) Multiple EINs Covered by the Single Audit Report

Mark 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. You may manually enter up to 150 additional EINs or upload this information (Chapter 6).

Item 6 – Auditee Information

(a-f) Enter auditee contact information.

(g) After the Finish button is clicked the auditee certification statements will be made available on the Final print copies (Chapter 8). 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

(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) After the Finish button is click the auditor certification statement will be made available on the Final print copies (Chapter 8). 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 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 re-determined 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), use 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 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

Click the appropriate Agency(ies) to indicate each Federal awarding agency required to receive a copy of the reporting package pursuant to §___ .320(d) of the Circular (Hold down the Ctrl key to select more than one agency). 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 totaled by the computer on the total line. This is the required number of reporting packages you must send to the FAC.

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. You may manually enter up to 80 program lines or upload an unlimited number of program lines (Chapter 7). Enter the total for all pages in the "Total Federal Awards Expended" block on the last page.

Column (a) – Federal Agency Prefix and CFDA Number

In the first space, enter the first two digits of the Catalog of Federal Domestic Assistance (CFDA) number (See Chapter 10 for a list of the Federal agency two-digit prefix numbers) assigned to the Federal award. In the remaining space provided, enter the last three digits of the CFDA Extension. 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>.

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 CFDA Prefix and Extension		R&D	Name	Amount
47	076	Yes <input checked="" type="checkbox"/> No	Education & Human Resources	23456
47	076	<input checked="" type="checkbox"/> Yes 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 CFDA Prefix and Extension		R&D	Name	Amount	Direct
17	250	Yes <input checked="" type="checkbox"/> No	JTPA	133337	Yes <input checked="" type="checkbox"/> No
17	250	Yes <input checked="" type="checkbox"/> No	JTPA	995582	<input checked="" type="checkbox"/> Yes No

Column (f) – Major Program

Indicate whether or not the Federal program is a major program, as defined in §___ .520 of the Circular. At least one line must be listed as a major program.

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."

How to Upload Page 3 (Optional)

You may choose to upload Page 3 Federal program data.

The following instructions will show you how to prepare a comma delimited file for Page 3 uploading. Respondents with any number of program lines can choose to upload Page 3. Entities that have more than 80 lines must use this upload feature. The comma delimited file can be created manually or you may choose to import that data directly from a database set. The Upload Procedure will overwrite any data already entered in Page 3. Once the upload procedure is performed you will not be permitted to enter additional rows to Page 3. If additional rows must be added, make your changes to your spreadsheet and perform the upload procedure again.

For the purposes of these instructions we have used Microsoft Excel examples. However, you may create your spreadsheet using other types of electronic software capable of saving files in .csv format (e.g. Lotus 1-2-3 or Quattro Pro) and similar methods described below. The most common spreadsheet software that will allow comma delimited formatting are current versions of Microsoft Excel, Lotus 1-2-3 and Quattro Pro. If you do not have a spreadsheet software version that will allow you to save using comma delimited (.csv) format, you may contact the FAC for additional help.

Steps for Creating a Spreadsheet for Upload



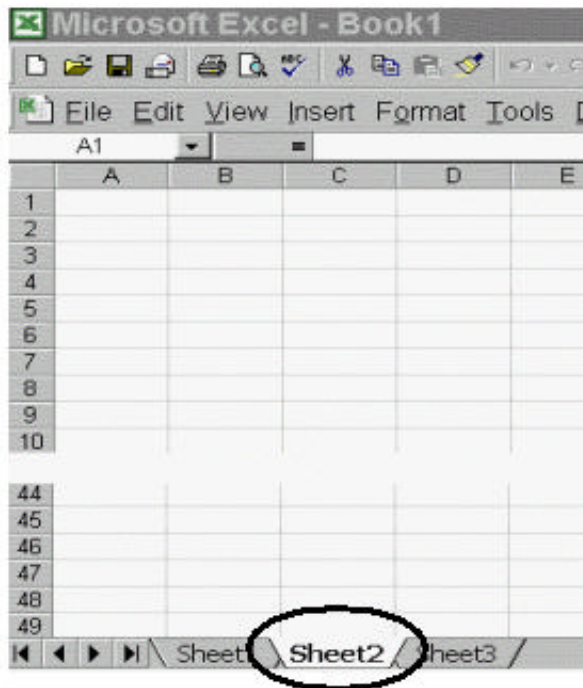
Step 1. Create a new spreadsheet. Open a new spreadsheet using Excel or another spreadsheet application. You will create data in 12 columns. Those twelve columns are listed in the COLUMN REFERENCE TABLE below. **Do not include a header row. Do not include a Total of Federal Awards Expended.** (Enter TFAE at the bottom of Page 3 in the IDEs.)

FEDERAL AUDIT CLEARINGHOUSE

Column	Part III Item	Item Name	Allowable Characters	Maximum Characters
A		Audit Year	Numbers ONLY (No Commas, Decimal Points, Dashes or Spaces).	4
B		EIN	Number ONLY (No Commas, Decimal Points, Dashes or Spaces).	9
C		Row Number	Numbers ONLY (No Commas, Decimal Points, Dashes or Spaces).	4
D	10a	CFDA Prefix	Two-digit number ONLY (No Commas, Decimal Points, Dashes or Spaces). Refer to CFDA catalog.	2
E	10a	CFDA Extension	All alphanumeric characters are acceptable.	50
F	10b	Research and Development	Y for Yes or N for No are the ONLY acceptable entries.	1
G	10c	Name of Federal Program	All alphanumeric characters are acceptable.	74
H	10d	Amount Expended	Numbers ONLY (No Dollar Signs, Commas, Decimal Points, Dashes, or Spaces). Denote negative numbers with a negative sign or parenthesis. [1 OR ()]	12
I	10e	Direct Award	Y for Yes or N for No are the ONLY acceptable entries.	1
J	10f	Major Program	Y for Yes or N for No are the ONLY acceptable entries.	1
K	11a	Type(s) of Compliance Requirement(s)	Any Combination of the letters 'A through N, P' or 'O' ONLY. (No Commas, Dashes or Spaces).	15
L	11b	Audit Findings Reference Numbers	All alphanumeric characters are acceptable or 'N/A'.	100

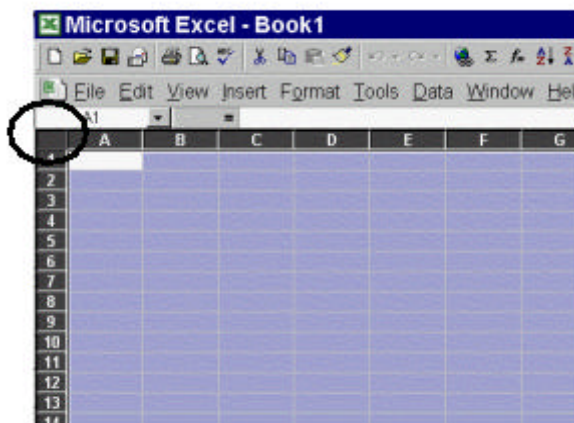
Step 2. Formatting the spreadsheet. Only one worksheet is allowed. Delete extra worksheets from your spreadsheet.

1. For each extra sheet, *right click* on the worksheet tab and select **Delete**, click **OK** to permanently delete the sheet.
2. Repeat for all additional worksheets.

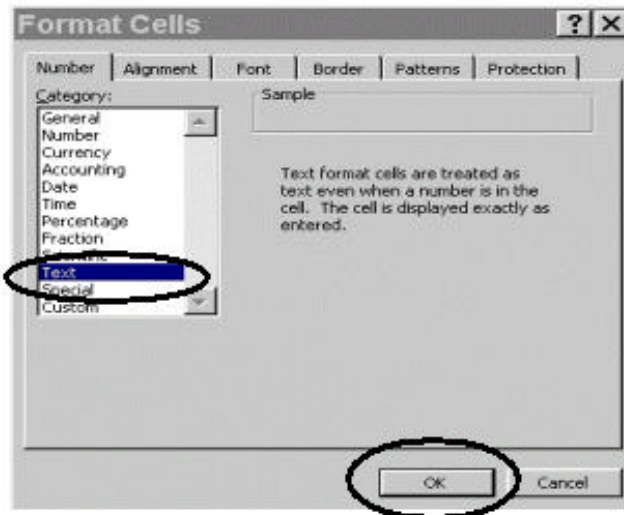


Step 3. Format all cells as text.

1. Select all cells by highlighting the cell to the left of Column A and above Row 1.



2. While all cells are highlighted, select **Format** from the Menu bar and choose **Cells**.
3. From the *Format Cells* window, highlight **Text** and click the **OK** button.



Step 4. Enter your data in the spreadsheet. Please refer to the COLUMN REFERENCE TABLE in Step 1 for the allowable characters and field length for each column. **Any deviation from the prescribed format will result in the rejection of your file upload.**

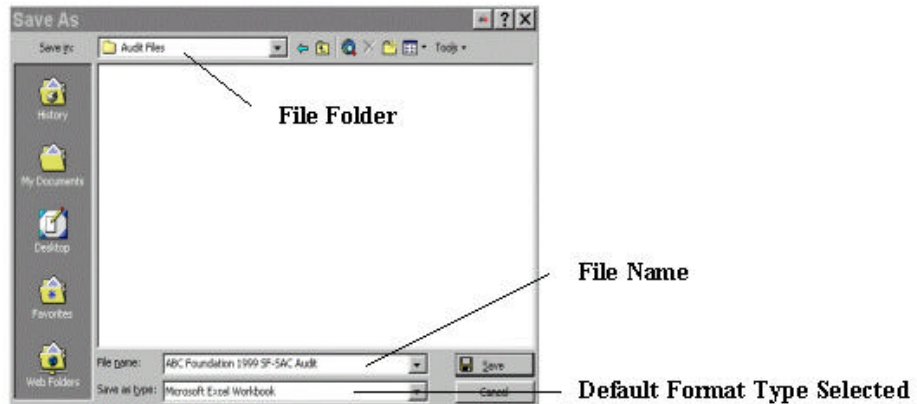
Here is an example of how your data should appear:

	A	B	C	D	E	F	G	H	I	J	K	L
1	2001	123456789	1	84	100	Y	LINE 1	300000	Y	Y	ABDCE	99-1, 99-2, 99-3
2	2001	123456789	2	10	200	N	LINE 2	300000	N	N	0	N/A

Step 5. Saving your file. You will need to save your work as two files in two separate formats. One file will be saved in your spreadsheet software default format, e.g., Excel (.xls), Quattro Pro (.qpw) or Lotus 1-2-3 (.wks). The other file will be saved in the “comma delimited” (.csv) format. The reason for this is to preserve your data as you typed/entered it. For instance, leading and trailing zeros will be lost in the EIN and/or the CFDA numbers if you reopen the .csv file to make your changes.

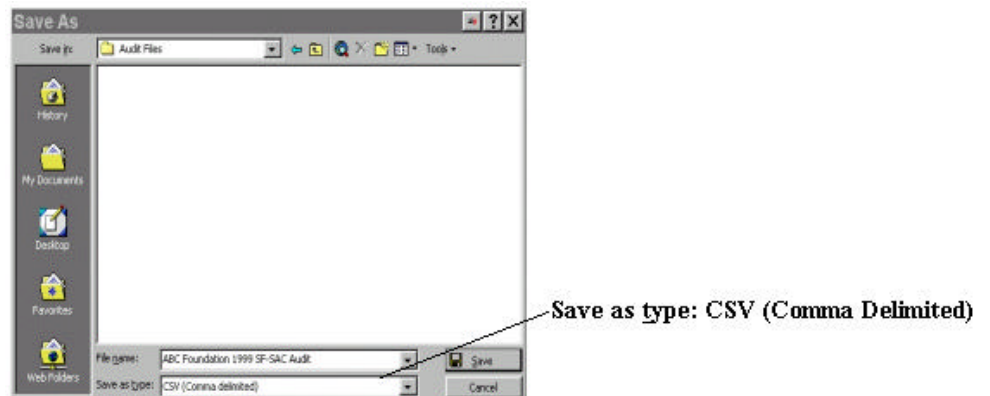
1. To save your file in the **DEFAULT** (e.g., xls, qpw, wks) format.
 - a. Select **File** from the Menu bar and choose **Save As**.

- b. In the *Save As* Window choose the appropriate folder that you want to store your file in, **name your file** and click the **Save** button. The file will default to the spreadsheet format, in this case Microsoft Excel Workbook.



2. Next, save your file in a **COMMA DELIMITED/COMMA SEPARATED VERSION (.csv)** format:

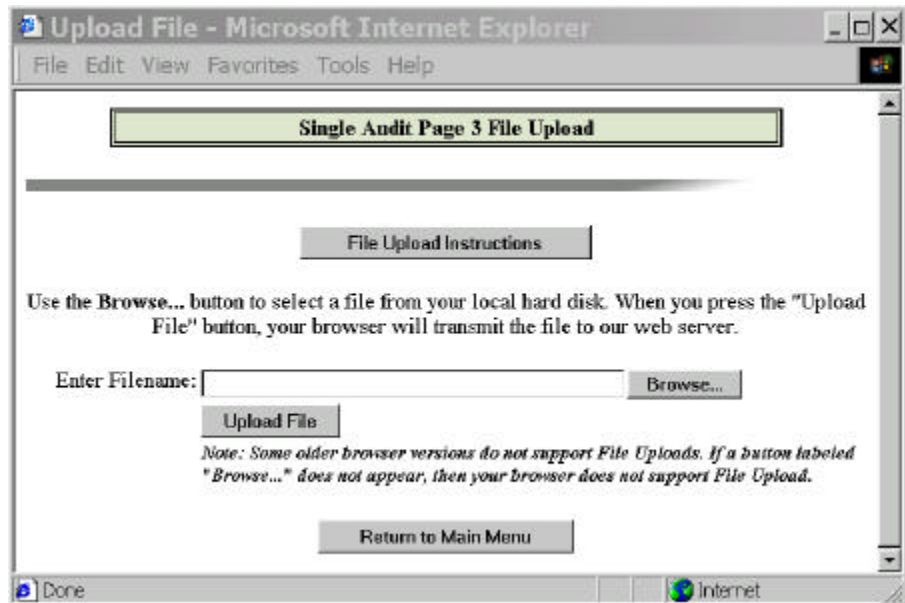
- a. Select **File** from the Menu bar and choose **Save As**.
- b. In the *Save As* window choose **CSV (Comma delimited)** from the **Save as type**: drop down menu. The file location should be the same as the default file.



Step 7. (Upload Procedure). You are now ready to upload your data to the IDES. You may locate the IDES web page at the following URL: <http://harvester.census.gov/fac/collect/ddeindex.html>.

1. Click the **UPLOAD PAGE 3** button from the Main Menu or the top of Page 3.

2. Click the **Browse...** button from the Single Audit File Upload page.
3. Locate the file in the appropriate **file folder** on your computer.

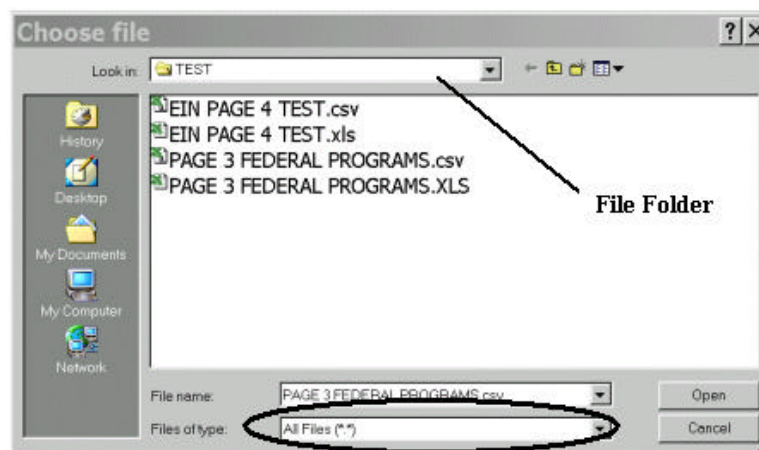


4. Select **All Files (*.*)** from the **Files of type:** drop down menu (if not already selected) and highlight the appropriate .csv file by clicking it.



A .csv file has an icon that looks like this:

Click the **Open** button.



5. Click the Upload File button from the Single Audit File Upload window to upload your data into Page 3.

If your file was successfully uploaded, proceed with the **Check Data** button to check your answers. If your file was not successfully uploaded check the data in your upload file to make sure it follows the correct format as described in the COLUMN REFERENCE TABLE, Step 1.

How to Upload Page 4 (Optional)

You may choose to upload Page 4 additional EIN data

The following instructions will show you how to prepare a comma delimited file for Page 4 uploading. Respondents with any number of additional EINs can choose to upload Page 4. Entities that have more than 150 EINs must use this upload feature. The Upload Procedure will overwrite any data already entered in Page 4. Once the upload procedure is performed you will not be permitted to enter additional EINs to Page 4. If additional EINs must be added, make your changes to your spreadsheet and perform the upload procedure again.

Steps for Creating a Spreadsheet for Upload

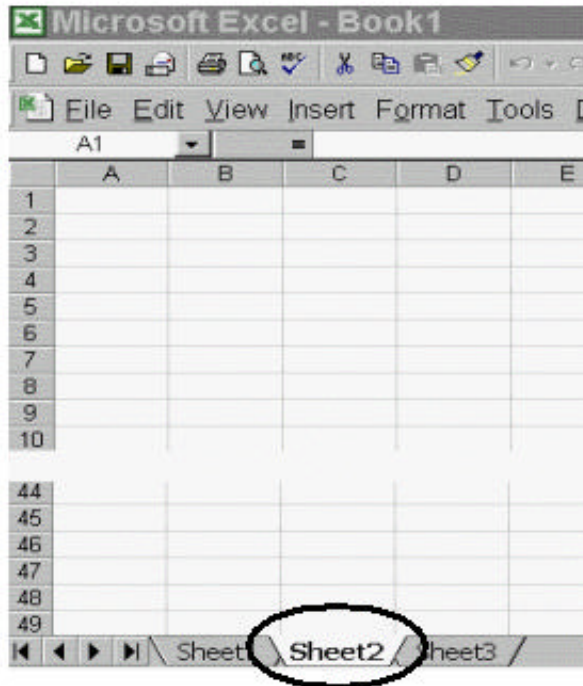
Step 1. Create a new spreadsheet. Open a new spreadsheet using Excel or another spreadsheet application. You will create data in 4 columns. Those four columns are listed in the COLUMN REFERENCE TABLE below. **Do not include a header row.**



Column	Part I Item	Item Name	Allowable Characters	Maximum Characters
A		Audit Year	Numbers ONLY (No Commas, Decimal Points, Dashes or Spaces).	4
B		Principal EIN	Numbers ONLY (No Commas, Decimal Points, Dashes or Spaces).	9
C		Row Number	Numbers ONLY (No Commas, Decimal Points, Dashes or Spaces).	4
D	5c	Additional EIN's	Numbers ONLY (No Commas, Decimal Points, Dashes or Spaces).	9

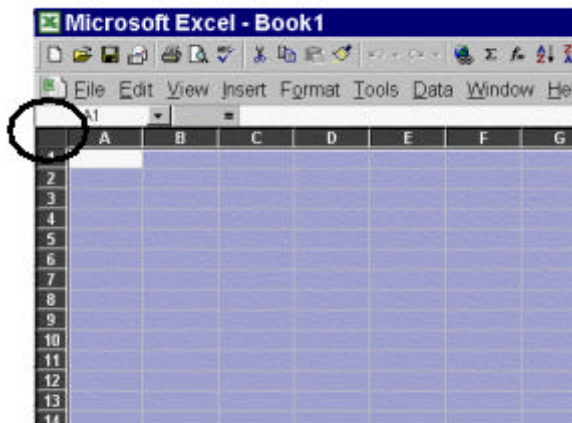
Step 2. Formatting the spreadsheet. Only one worksheet is allowed. Delete extra worksheets from your spreadsheet.

3. For each extra sheet, *right click* on the worksheet tab and select **Delete**, click **OK** to permanently delete the sheet.
4. Repeat for all additional worksheets.

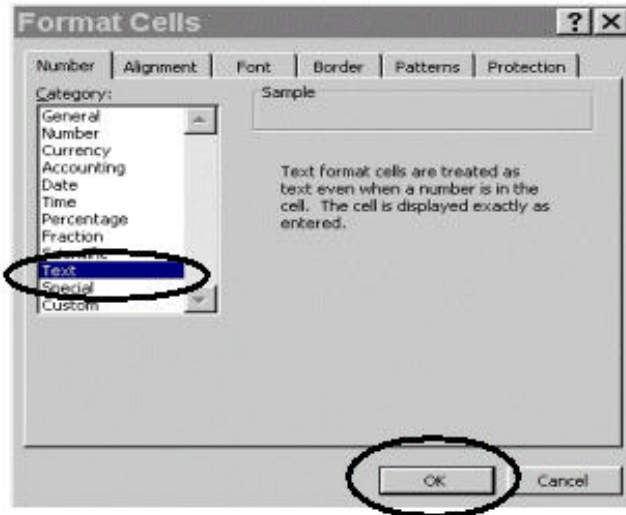


Step 3. Format all cells as text.

4. Select all cells by highlighting the cell to the left of Column A and above Row 1.



5. While all cells are highlighted, select **Format** from the Menu bar and choose **Cells**.
6. From the *Format Cells* window, highlight **Text** and click the **OK** button.



Step 4. Enter your data in the spreadsheet. Please refer to the COLUMN REFERENCE TABLE in Step 1 for the allowable characters and field length for each column. **Any deviation from the prescribed format will result in the rejection of your file upload.**

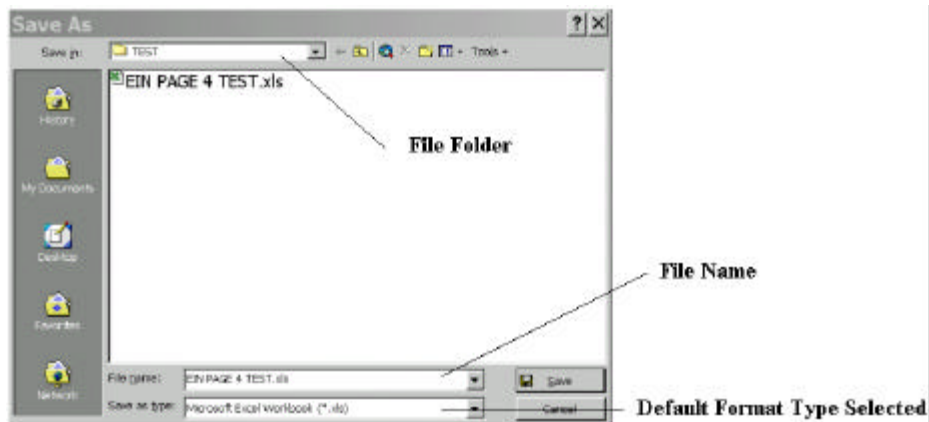
Here is an example of how your data should appear:

	A	B	C	D	E	F	G
1	2001	123456789	1	111111111			
2	2001	123456789	2	222222222			
3	2001	123456789	3	333333333			
4	2001	123456789	4	444444444			
5	2001	123456789	5	555555555			
6	2001	123456789	6	666666666			
7	2001	123456789	7	777777777			

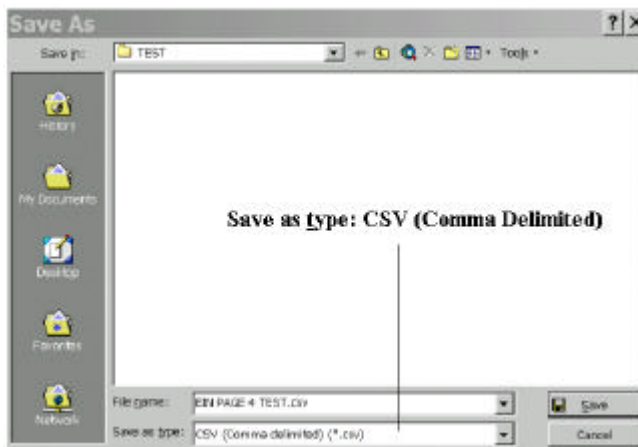
Step 5. Saving your file. You will need to save your work as two files in two separate formats. One file will be saved in your spreadsheet software default format, e.g., Excel (.xls), Quattro Pro (.qpw) or Lotus 1-2-3 (.wks). The other file will be saved in the “comma delimited” (.csv) format. The reason for this is to preserve your data as you

typed/entered it. For instance, leading and trailing zeros will be lost in the EIN and/or the CFDA numbers if you reopen the .csv file to make your changes.

1. To save your file in the **DEFAULT** (e.g., xls, qpw, wks) format.
 - a. Select **File** from the Menu bar and choose **Save As**.
 - b. In the *Save As* Window choose the appropriate folder that you want to store your file in, **name your file** and click the **Save** button. The file will default to the spreadsheet format, in this case Microsoft Excel Workbook.

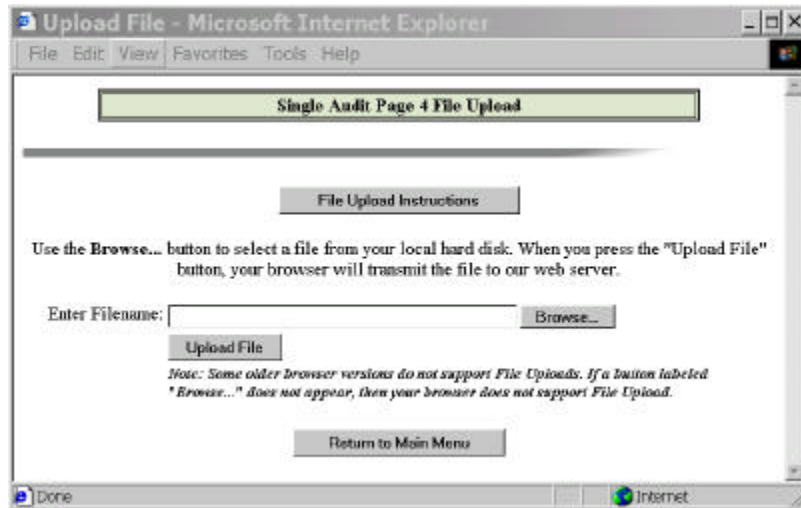


- c. Next, save your file in a **COMMA DELIMITED/COMMA SEPARATED VERSION** (.csv) format:
 - a. Select **File** from the Menu bar and choose **Save As**.
 - b. In the *Save As* window choose **CSV (Comma delimited)** from the **Save as type:** drop down menu. The file location should be the same as the default file.




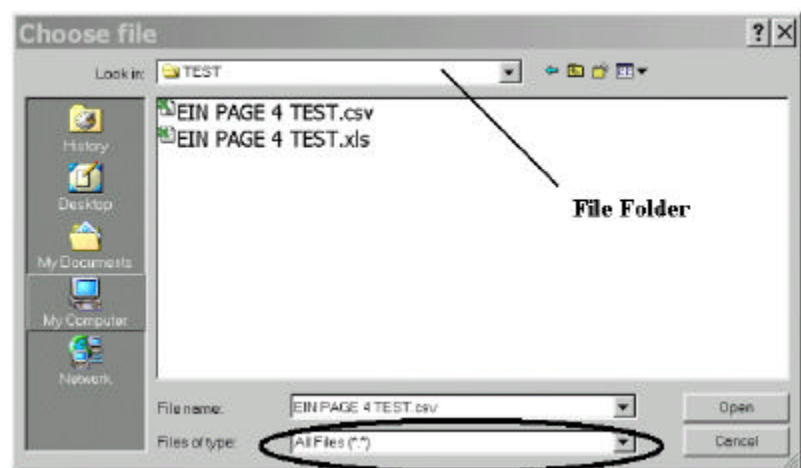
Step 7. (Upload Procedure). You are now ready to upload your data to the IDES. You may locate the IDES web page at the following URL: <http://harvester.census.gov/fac/collect/ddeindex.html>.

1. Click the **UPLOAD PAGE 4** button from the Main Menu or the top of Page 4.
2. Click the **Browse...** button from the Single Audit File Upload page.
3. Locate the file in the appropriate **file folder** on your computer.



4. Select **All Files (*.*)** from the **Files of type:** drop down menu (if not already selected) and highlight the appropriate .csv file by clicking it.

A .csv file has an icon that looks like this:  Click the **Open** button.



5. Click the Upload File button from the Single Audit File Upload window to upload your data into Page 3.

If your file was successfully uploaded, proceed with the **Check Data** button to check your answers. If your file was not successfully uploaded check the data in your upload file to make sure it follows the correct format as described in the COLUMN REFERENCE TABLE, Step 1.

Check Data, Correct Errors & Print Draft Pages

After data is entered into the online form you must perform a Check Data procedure and correct any errors before you are permitted to submit your form.

The 'Check Data' feature performs a validation check on your data. This feature is designed to help you clear conflicting answers that may cause a form rejection. Submitting your form via the online data collection process does not prevent you from receiving a rejection. Common rejections from internet submissions are: Failure to Sign and Date the Form (Auditee and/or Auditor), Failure to send in a copy (copies) of the Reporting Package, entering multiple CFDA's in the same Page 3 Federal Program line.

How to Check Data and Correct Errors



Click the **Check Data** button to perform a validation check on your data. You can click the Check Data button at any time, however we suggest you wait until you finish entering your data in all the pages.

The **Check Data** button is located on the Main Menu and on each page of the online form.

When the system has completed the validation check a list of errors will appear on the screen. We suggest you print the list of errors then return to the appropriate page(s) to clear/correct the errors. Remember that correcting one error may clear other errors at the same time. Continue to click the Check Data button and correct your responses until all errors have been cleared. Review Chapter 4 SF-SAC instructions to determine solutions to errors.

When there are no errors on your form you will see the following message:

“The form has passed all of the edits. Follow these procedures to submit your Form SF-SAC...”

Printing Draft Pages

During the Check Data process you may wish to print out a “Draft” version of your form. Printing draft versions copies of your form allows you to circulate the form to those individuals that are responsible for certifying the data. Please be advised that once you click the Finish button you will not be permitted to make changes to your data, so printing draft copies to review your data first is a good idea.

Follow these steps to print draft copies of each page:

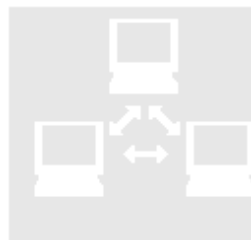
1. From the error listing page (obtained by clicking the **Check Data** button), click on the **Print Draft Copy of Form SF-SAC** button. A new print page window will open.
2. From the draft print window, select **File** from the Menu bar and choose **Print**.
3. After printing, close the draft print window.
 - Note: You may also choose the Alternate Print Option, which will use the previous HTML version, instead of the Acrobat Reader, to print your Form. If you choose this option, please be sure to print all four pages.

Submitting the Form SF-SAC and Printing Final Copies

After all errors have been cleared follow these steps to submit your Form SF-SAC to the Federal Audit Clearinghouse

Clicking the Finish button changes your online Form to 'Read Only'. After you click the Finish button you will no longer be permitted to make changes to your data. In addition, once you click the Finish button you will be given the opportunity to print out a Final version of each page of the Form. The final version contains the Page 1 certification statements. Your online submission will not be processed until the Federal Audit Clearinghouse receives your signed, certified copies.

Procedure for Submitting the Form SF-SAC to the Federal Audit Clearinghouse



Review the draft copy to ensure all your data is accurate. Make any required updates to the form as necessary. Then,

1. Click the **Finish** button. Once the Finish button is clicked you will no longer be permitted to make changes to your data. If changes must be made to your data after you have clicked the Finish button please contact the FAC for assistance.
2. Print a Final copy of each page of the Form SF-SAC.
 - a. Click the **Print Final Copy of Form SF-SAC** button.

- b. When the print *PDF* window pops up, choose **File** from the Menu bar and select **Print**.
- c. After printing, close the print page window.

- Note: You may also choose the Alternate Print Option, which will use the previous HTML version, instead of the Acrobat Reader, to print your Form. If you choose this option, please be sure to print all four pages.

3. **The Auditee must Sign and Date the Form. Part I Item 6g.** A senior representative of the auditee (e.g. State Controller, Director of Finance, Chief Executive Officer, Chief Financial Officer) must sign the Certification Statement (Item 6g) to verify that the information on the form is accurate and complete as required by §___ .320 of the Circular A-133. **Provide the name and title of the signatory and date of signature.**
4. **The Auditor must Sign and Date the Form. Part I Item 7g.** Auditor Certification Statement. The auditor listed in Part I Item 7(a) shall be 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.
5. **Mail the signed copy of the Form SF-SAC** with the appropriate number of audit reporting packages (see OMB Circular A-133 §___ .320(d)) to the following address:

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

Other Submission Options

Paper copy ONLY: All lines must be typed or hand-printed on the Form SF-SAC and mailed to the FAC.

Electronic Diskette – Page 3: Respondents with any number of Federal Program lines can submit a file containing the data reported in Part III Item 10 & 11 in spreadsheet format on 3 ½” diskette, along with a paper copy of pages 1 and 2. Contact FAC for instructions at govs.fac@census.gov.

Contact Information

Federal Audit Clearinghouse Contact Information



Washington DC, Headquarters

800-253-0696

301-457-1551

govs.fac@census.gov

Jeffersonville, Indiana, National Processing Center

800-222-9907

Federal Audit Clearinghouse

1201 E. 10th Street

Jeffersonville, IN 47132

Federal Agency Two Digit Prefix List

01	African Development Foundation
02	Agency for International Development
10	Department of Agriculture
23	Appalachian Regional Commission
88	Architectural & Transportation Barriers Compliance Board
13	Central Intelligence Agency
11	Department of Commerce
29	Commission on Civil Rights
78	Commodity Futures Trading Commission
87	Consumer Product Safety Commission
94	Corporation for National and Community Service
12	Department of Defense
84	Department of Education
81	Department of Energy

66	Environmental Protection Agency
30	Equal Employment Opportunity Commission
32	Federal Communications Commission
83	Federal Emergency Management Agency
33	Federal Maritime Commission
34	Federal Mediation and Conciliation Service
18	Federal Reserve System
36	Federal Trade Commission
39	General Services Administration
40	Government Printing Office
93	Department of Health and Human Services
14	Department of Housing and Urban Development
03	Institute of Museum Services
04	Inter-American Foundation
15	Department of the Interior
61	International Trade Commission
41	Interstate Commerce Commission
16	Department of Justice
17	Department of Labor
09	Legal Services Corporation
42	Library of Congress
43	National Aeronautics & Space Administration

89	National Archives & Records Administration
92	National Council on Disability
44	National Credit Union Administration
05	National Endowment for the Arts
06	National Endowment for the Humanities
68	National Gallery of Art
46	National Labor Relations Board
47	National Science Foundation
77	Nuclear Regulatory Commission
07	Office of National Drug Control Policy
27	Office of Personnel Management
70	Overseas Private Investment Corporation
08	Peace Corps
86	Pension Benefit Guaranty Corporation
22	Postal Service
53	President's Committee on Employment of People with Disabilities
57	Railroad Retirement Board
85	Scholarship and Fellowship Foundations
58	Securities and Exchange Commission
59	Small Business Administration
60	Smithsonian Institution
96	Social Security Administration

19	Department of State
62	Tennessee Valley Authority
20	Department of Transportation
21	Department of Treasury
82	United States Information Agency
64	Department of Veterans Affairs
91	Miscellaneous Commissions & Foundations
99	Miscellaneous

Glossary

Button	The area that activates functions when clicked.
.csv	Comma Separated Version/Comma Delimited Version files are used in the Page 3 and 4 upload procedures. .csv files are formatted so that commas are used to separate the various fields of data.
Click or Clicking	Refers to using the mouse to move the cursor onto a section of the screen then pressing the mouse button to perform an action.
FAC	Federal Audit Clearinghouse
Form SF-SAC	The data collection form described in the OMB Circular A-133 §____.320
IDES	The Internet Data Entry System for reporting Form SF-SAC electronically over the Internet
OMB	The White House Office of Management and Budget
OMB Circular A-133	The document that establishes uniform audit requirements for non-Federal entities that administer Federal awards and implements the Single Audit Act Amendments of 1996, which were signed into law on July 5, 1996 (Public Law 104-156).
Reporting Package	The reporting package is the information that must be submitted to the FAC. The required components of a reporting package are listed in OMB Circular A-133 §____.320

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ⁱ <http://www.whitehouse.gov/OMB/circulars/a133/a133.html>

ⁱⁱ <http://www.govs.census.gov/fac/collect/formoptions.html>

ⁱⁱⁱ Part II Item 4 and Part III Item 5 can be skipped ONLY if the preceding answer was 'No'.