

# Data Collection Form for Reporting on AUDITS OF STATES, LOCAL GOVERNMENTS, AND NON-PROFIT ORGANIZATIONS for Fiscal Year Ending Dates in 2004, 2005, or 2006

▶ 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 Items 4 and 7)**

<p><b>1. Fiscal period ending date for this submission</b></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; border: 1px solid black;">Month</td> <td style="width: 33%; border: 1px solid black;">Day</td> <td style="width: 33%; border: 1px solid black;">Year</td> </tr> <tr> <td style="border: 1px solid black; text-align: center;">/</td> <td style="border: 1px solid black; text-align: center;">/</td> <td style="border: 1px solid black;"></td> </tr> </table> <p style="font-size: small;">Fiscal Period End Dates Must Be In 2004, 2005, or 2006</p>	Month	Day	Year	/	/		<p><b>2. Type of Circular A-133 audit</b></p> <p>1 <input type="checkbox"/> Single audit      2 <input type="checkbox"/> Program-specific audit</p>
Month	Day	Year					
/	/						
<p><b>3. Audit period covered</b></p> <p>1 <input type="checkbox"/> Annual    2 <input type="checkbox"/> Biennial    3 <input type="checkbox"/> Other – <span style="border: 1px solid black; display: inline-block; width: 30px; height: 20px; vertical-align: middle;"></span> Months</p>	<p><b>4. FEDERAL GOVERNMENT USE ONLY</b></p> <p>Date received by Federal clearinghouse</p>						

**5. Auditee Identification Numbers**

<p><b>a. Primary Employer Identification Number (EIN)</b></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; width: 20px; text-align: center;"> </td> <td style="border: 1px solid black; width: 20px; text-align: center;"> </td> <td style="border: 1px solid black; width: 20px; text-align: center;"> </td> <td style="border: 1px solid black; width: 20px; text-align: center;"> </td> <td style="border: 1px solid black; width: 20px; text-align: center;"> </td> <td style="border: 1px solid black; width: 20px; text-align: center;"> </td> <td style="border: 1px solid black; width: 20px; text-align: center;"> </td> <td style="border: 1px solid black; width: 20px; text-align: center;"> </td> <td style="border: 1px solid black; width: 20px; text-align: center;"> </td> <td style="border: 1px solid black; width: 20px; text-align: center;"> </td> <td style="border: 1px solid black; width: 20px; text-align: center;"> </td> </tr> </table>												<p><b>b. Are multiple EINs covered in this report?</b>    1 <input type="checkbox"/> Yes    2 <input type="checkbox"/> No</p> <p><b>c. If Part I, Item 5b = "Yes," complete Part I, Item 5c on the continuation sheet on Page 4.</b></p>
<p><b>d. Data Universal Numbering System (DUNS) Number</b></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; width: 20px; text-align: center;"> </td> <td style="border: 1px solid black; width: 20px; text-align: center;"> </td> <td style="border: 1px solid black; width: 20px; text-align: center;"> </td> <td style="border: 1px solid black; width: 20px; text-align: center;"> </td> <td style="border: 1px solid black; width: 20px; text-align: center;"> </td> <td style="border: 1px solid black; width: 20px; text-align: center;"> </td> <td style="border: 1px solid black; width: 20px; text-align: center;"> </td> <td style="border: 1px solid black; width: 20px; text-align: center;"> </td> <td style="border: 1px solid black; width: 20px; text-align: center;"> </td> <td style="border: 1px solid black; width: 20px; text-align: center;"> </td> <td style="border: 1px solid black; width: 20px; text-align: center;"> </td> </tr> </table>												<p><b>e. Are multiple DUNS covered in this report?</b>    1 <input type="checkbox"/> Yes    2 <input type="checkbox"/> No</p> <p><b>f. If Part I, Item 5e = "Yes," complete Part I, Item 5f on the continuation sheet on Page 4.</b></p>

**6. AUDITEE INFORMATION**

<b>a. Auditee name</b>													
<b>b. Auditee address (Number and street)</b>													
City													
State	ZIP + 4 Code												
<b>c. Auditee contact Name</b>													
Title													
<b>d. Auditee contact telephone</b> ( ) –													
<b>e. Auditee contact FAX</b> ( ) –													
<b>f. Auditee contact E-mail</b>													

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

<b>a. Auditor name</b>													
<b>b. Auditor address (Number and street)</b>													
City													
State	ZIP + 4 Code												
<b>c. Auditor contact Name</b>													
Title													
<b>d. Auditor contact telephone</b> ( ) –													
<b>e. Auditor contact FAX</b> ( ) –													
<b>f. Auditor contact E-mail</b>													

**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.

Signature of certifying official	Date	Month	Day	Year
		/	/	
Printed Name of certifying official				
Printed Title of certifying official				

**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 7, 8, and 9a-9f, 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 auditor	Date	Month	Day	Year
		/	/	

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

1. Type of audit report  
 Mark either: 1  Unqualified opinion **OR**  
 any combination of: 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. 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, Chapter 12) 1  Yes 2  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) 1  Yes 2  No
4. Is a reportable condition disclosed for any major program? (§ \_\_\_ .510(a)(1)) 1  Yes 2  No –SKIP to Item 6
5. Is any reportable condition reported as a material weakness? (§ \_\_\_ .510(a)(1)) 1  Yes 2  No
6. Are any known questioned costs reported? (§ \_\_\_ .510(a)(3) or (4)) 1  Yes 2  No
7. Were Prior Audit Findings related to **direct** funding shown in the Summary Schedule of Prior Audit Findings? (§ \_\_\_ .315(b)) 1  Yes 2  No

8. 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 <input type="checkbox"/> U.S. 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"/> U.S. Department of 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                                       | 97 <input type="checkbox"/> Homeland Security                        | 06 <input type="checkbox"/> National Endowment for the Humanities         | 21 <input type="checkbox"/> Treasury                         |
| 94 <input type="checkbox"/> Corporation for National and Community Service | 14 <input type="checkbox"/> Housing and Urban Development            | 07 <input type="checkbox"/> National Science Foundation                   | 82 <input type="checkbox"/> United States Information Agency |
| 12 <input type="checkbox"/> Defense  | 03 <input type="checkbox"/> Institute of Museum and Library Services | 47 <input type="checkbox"/> National Science Foundation                   | 64 <input type="checkbox"/> Veterans Affairs                 |
| 84 <input type="checkbox"/> Education                                      | 15 <input type="checkbox"/> Interior                                 | 07 <input type="checkbox"/> Office of National Drug Control Policy        | 00 <input type="checkbox"/> <b>None</b>                      |
| 81 <input type="checkbox"/> Energy   | 16 <input type="checkbox"/> Justice                                  | 59 <input type="checkbox"/> Small Business Administration                 | <input type="checkbox"/> Other – Specify:                    |
| 66 <input type="checkbox"/> Environmental Protection Agency                | 17 <input type="checkbox"/> Labor                                    |   | <input type="text"/>   |
|  | 09 <input type="checkbox"/> Legal Services Corporation               |   | <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 Federal cognizant agency . . . . .

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

**PART III** **FEDERAL PROGRAMS - Continued**

**9. FEDERAL AWARDS EXPENDED DURING FISCAL YEAR**

CFDA Number		Research and development (c)	Name of Federal program (d)	Amount expended (e)	Direct award (f)	Major program (g)		Major program If yes, type of audit report 3 (h)	10. AUDIT FINDINGS	
Federal Agency Prefix 1 (a)	Extension 2 (b)					1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		Type(s) of compliance requirement(s) 4 (a)	Audit finding reference number(s) 5 (b)
		1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No			1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No			
		1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$ .00	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No			
		1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$ .00	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No			
		1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$ .00	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No			
		1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$ .00	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No			
		1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$ .00	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No			
		1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$ .00	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No			
		1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$ .00	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No			
		1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$ .00	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No			
		1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$ .00	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No			
		1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$ .00	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No			
		1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$ .00	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No			
		1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$ .00	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No			
		1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$ .00	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No			
		1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$ .00	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No			
<b>TOTAL FEDERAL AWARDS EXPENDED</b>			<b>\$</b>	<b>.00</b>						

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

<sup>1</sup> See Appendix 1 of instructions for valid Federal Agency two-digit prefixes.

<sup>2</sup> Or other identifying number when the Catalog of Federal Domestic Assistance (CFDA) number is not available. (See Instructions)

<sup>3</sup> If major program is marked "Yes," enter only one letter (U = Unqualified 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.

<sup>4</sup> Enter the letter(s) of all type(s) of compliance requirement(s) that apply to audit findings (i.e., noncompliance, reportable conditions (including material weaknesses), questioned costs, fraud, and other items reported under § 510(a)) reported for each Federal program.

<sup>5</sup> N/A for NONE

<ul style="list-style-type: none"> <li>A. Activities allowed or unallowed</li> <li>B. Allowable costs/cost principles</li> <li>C. Cash management</li> <li>D. Davis – Bacon Act</li> </ul>	<ul style="list-style-type: none"> <li>E. Eligibility</li> <li>F. Equipment and real property management</li> <li>G. Matching, level of effort, earmarking</li> <li>H. Period of availability of Federal funds</li> </ul>
<ul style="list-style-type: none"> <li>I. Procurement and suspension and debarment</li> <li>J. Program income</li> <li>K. Real property acquisition and relocation assistance</li> </ul>	<ul style="list-style-type: none"> <li>L. Reporting</li> <li>M. Subrecipient monitoring</li> <li>N. Special tests and provisions</li> <li>O. None</li> <li>P. Other</li> </ul>

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

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

**f.** List the multiple DUNS covered in the report.

1	-	21	-	41	-	1	-	21	-
2	-	22	-	42	-	2	-	22	-
3	-	23	-	43	-	3	-	23	-
4	-	24	-	44	-	4	-	24	-
5	-	25	-	45	-	5	-	25	-
6	-	26	-	46	-	6	-	26	-
7	-	27	-	47	-	7	-	27	-
8	-	28	-	48	-	8	-	28	-
9	-	29	-	49	-	9	-	29	-
10	-	30	-	50	-	10	-	30	-
11	-	31	-	51	-	11	-	31	-
12	-	32	-	52	-	12	-	32	-
13	-	33	-	53	-	13	-	33	-
14	-	34	-	54	-	14	-	34	-
15	-	35	-	55	-	15	-	35	-
16	-	36	-	56	-	16	-	36	-
17	-	37	-	57	-	17	-	37	-
18	-	38	-	58	-	18	-	38	-
19	-	39	-	59	-	19	-	39	-
20	-	40	-	60	-	20	-	40	-

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

## **INSTRUCTIONS FOR COMPLETING FORM SF-SAC, REPORTING ON AUDITS OF STATES, LOCAL GOVERNMENTS, AND NON-PROFIT ORGANIZATIONS FOR FISCAL PERIODS ENDING IN 2004, 2005 OR 2006**

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 59 hours for large auditees (i.e., auditees most likely to administer a large number of Federal awards) and 17 hours for all other auditees. These amounts reflect estimates of reporting burden on both auditees and auditors relating to the Form SF-SAC, including the time to review instructions, obtain the needed data, and complete and review the information.

Beginning with 2004 audit year submissions, the 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 \$500,000 or more in a year in Federal awards to have an audit conducted in accordance with the Circular. For audit years 1997-2003, the audit threshold is \$300,000 or more per year.

The SF-SAC is not to be used by commercial (for profit) auditees. Commercial (for profit) organizations should see the Federal awarding agency contact for audit report submission instructions.

**Note: This form dated 2004 should be used for audits covering fiscal periods ending in 2004, 2005 and 2006. Submissions covering fiscal periods with end dates prior to January 1, 2004 must use one of the prior versions of Form SF-SAC available on the Federal Audit Clearinghouse Web site (<http://harvester.census.gov/fac/>). The form dated 3-20-2001 must be used for audits covering fiscal periods ending in 2001, 2002 or 2003. The form dated 8-97 must be used for audits covering fiscal periods ending in 1997, 1998, 1999 or 2000.**

Circular A-133 §\_\_. 320(b) requires auditees to submit a completed Form SF-SAC, 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. Census Bureau). 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 Form SF-SAC if their A-133 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 Form SF-SAC to the Federal clearinghouse.**

### **SUBMISSION TO THE FEDERAL AUDIT CLEARINGHOUSE**

**Auditees are encouraged to use the online Internet submission option available on the Federal Audit Clearinghouse (FAC) Web site. Auditees and auditors reduce the likelihood of errors on the Form SF-SAC by using the online Internet submission option. The Web site is located at: <http://harvester.census.gov/fac/>. Prior to completing Form SF-SAC online, review the instructions available on the FAC Web site.**

**Only an approved Form SF-SAC will be accepted.** There are two approved Form SF-SAC formats: an original (or a photocopy) of the paper form or a form created using the online Internet Data Entry System option. Spreadsheet files for reporting the multiple Employer Identification Numbers (EINs), multiple Data Universal Numbering System (DUNS) numbers, Federal awards and audit finding data can be uploaded into the online Internet Data Entry System. Both options are available on the FAC Web site.

The form must be signed and dated by both the auditee and auditor. A photocopy of the form is acceptable, but both signatures must be original. Auditees who enter their Form SF-SAC data using the Internet Data Entry System must 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. Future improvements to the Internet Data Entry System may allow electronic submission of the Form SF-SAC and reporting package at a later date. Submission of anything other than a complete form and reporting package(s) will not be accepted.

**Form Due Date:** The audit shall be completed and the data collection form and reporting packages shall be submitted within the earlier of 30 days after receipt of the auditor's report(s), or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audit.

### **WHO TO CONTACT WITH QUESTIONS**

For questions related to specific Federal awards, please contact the Federal agency from which the award originated. For technical audit questions, please contact 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 Web site (<http://harvester.census.gov/fac/>).

## 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). The auditor completes Item 7 and signs and dates the statement provided in Item 7(g).

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

Enter the last day of the fiscal period covered by the audit. The 2004 Form applies to all audits covering fiscal periods ending in the 2004, 2005 or 2006 calendar years.

**Note: Submissions covering fiscal period end dates prior to January 1, 2004 should use one of the prior versions of Form SF-SAC available on the Federal Audit Clearinghouse Web site (<http://harvester.census.gov/fac/>). The form dated 3-20-2001 should be used for audits covering fiscal periods ending in 2001, 2002 or 2003. The form dated 8-97 should be used for audits covering fiscal periods ending in 1997, 1998, 1999 or 2000.**

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

Mark (X) the appropriate box. §\_\_\_.200 of the Circular requires non-Federal entities that expend \$500,000 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 space provided.

#### Item 4 - Date Received by Federal Clearinghouse

Skip this item (Federal government use only).

#### Item 5 - Auditee Identification Numbers

##### (a) Primary Employer Identification Number (EIN)

Enter the Auditee's Employer Identification Number (EIN), the nine-digit taxpayer identification number assigned by the Internal Revenue Service (IRS). If the auditee was assigned multiple EINs, enter the primary EIN. Also, using the spaces provided, enter the primary EIN on the top of each page of the form.

##### (b) Are Multiple EINs Covered in this Report

Mark (X) the appropriate box to indicate if the auditee (or components of an auditee covered by the audit) 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 the multiple EINs covered in this report

If Part I, Item 5(b) is marked "Yes" list the additional EIN numbers for all entities covered by the audit in Item 5(c) of the continuation sheet on page 4 of the Form SF-SAC. An EIN should be considered covered in this report if this report is intended to satisfy the entity's or component's (e.g., State Agency, subentity) single audit requirement. If additional lines are needed, photocopy page 4 and attach the additional page(s) to the form. Do not include separate EINs for any component which did not receive, expend, or otherwise administer Federal awards. Do not include the primary EIN in Item 5(c) of the continuation list.

**Note:** Auditees may file the continuation sheet on page 4 via an electronic spreadsheet using the online submission option. Instructions for this option are included in the online filing instructions available on the FAC Web site.

##### (d) Data Universal Numbering System (DUNS) Number

The Data Universal Numbering System (DUNS) number is a unique nine-digit identification sequence assigned by Dun & Bradstreet (D&B) and is required by OMB policy on all Federal award applications submitted on or after October 1, 2003. All primary applicants, i.e., the entity making the application to the Federal government, including states, local, and tribal governments, and other entities receiving block or other mandatory grants will need a DUNS number to apply for funds. A DUNS number is required from these direct applicants for all Form SF-SAC submissions effective starting with fiscal periods ending in 2005. Although not required by sub-grantees, a DUNS number is requested for all Form SF-SAC submissions effective starting with fiscal periods ending in 2005.

The primary auditee's DUNS number should be entered in Item 5(d). However, auditees who used the financial services of another entity for the administration or processing of Federal awards should enter that entity's DUNS number in Item 5(d) as the primary DUNS number. While items 5(d), (e), and (f) may be left blank if the auditee is reporting only pass-through Federal award expenditures, this data is requested.

**(e) Are multiple DUNS numbers covered in this report?**

Mark (X) the appropriate "Yes" or "No" box to indicate if a component entity (e.g., State agency, sub-entity) expending Federal awards is covered in the audit report. If Item 5(e) is marked "Yes", Part I, Item 5(f) must contain an entry other than the one entered in 5(d). If "No" is marked, leave Part I, Item 5(f) blank.

Auditees who process Federal awards for component entities expending Federal awards must mark Item 5(e) "Yes" and list the DUNS numbers of the component entities in Item 5(f) on the continuation sheet on page 4 of the Form SF-SAC. Furthermore, auditees who used the financial services of another entity for the administration or processing of Federal awards should enter that entity's DUNS number in Item 5(d) as the primary DUNS number, mark Item 5(e) "Yes," and list its own DUNS number in Item 5(f). If auditees pass Federal awards through to non-component entities, the auditee should mark 5(e) "No." If an auditee's component units expended no Federal awards, the auditee should mark Item 5(e) "No."

**(f) List the multiple DUNS numbers covered in this report**

If Part I, Item 5(e) is marked "Yes," list the additional DUNS numbers on Item 5(f) of the continuation sheet on page 4 of the Form SF-SAC. Report a DUNS number in Item 5(f) if it identifies a component entity (e.g., State Agency, sub-entity) of the auditee with Federal awards expended during the fiscal period included in the audit. Do not include separate DUNS numbers for any component entity that did not expend or otherwise administer Federal awards. The order of the DUNS listings is not important.

**Note:** If additional lines are needed, photocopy page 4 and attach the additional page(s) to the form. Auditees may file the continuation sheet on page 4 via an electronic spreadsheet using the online submission option. Instructions for this option are included in the online filing instructions available on the FAC Web site.

**Example 1: Component Unit Reporting:** The Smith County Sheriff's Office applied for and expended its own Federal grants using its own DUNS number. However, the Smith County government Finance Office required the Sheriff's Office grants to be reported as a component of Smith County's Single Audit. Smith County should enter the Smith County DUNS number as the principal DUNS number in Item 5(d), mark Item 5(e) "Yes", and enter the Smith County Sheriff's Office DUNS number on the Item 5(f) continuation sheet on Page 4 of their form.

**Example 2: Non-component Unit Reporting:** The Jones County Sheriff's Office applied for and expended Federal grants using its own DUNS number. The Jones County Sheriff's Office prepared and submitted an independent Single audit (not as a component of the Jones County audit). The Jones County Sheriff's Office should enter its own DUNS number as the principal DUNS number in Item 5(d), and mark Item 5(e) "No."

**Example 3: Financial Administration:** A State University system Single Audit covers the Federal award expenditures of every campus in the system. Each University or campus in the system applied for and expended its own direct Federal grants using its own DUNS number. The State Board of Education served only as a conduit for the disbursement of Federal awards to each University and campus. The Single Audit of the State University system should list the payee's (State Board of Education) DUNS number as the primary DUNS number in Item 5(d), mark Item 5(e) "Yes," and list the DUNS numbers for each campus listed in the original grant applications in Item 5(f) on the continuation sheet (the order of this listing is unimportant).

**Item 6 - Auditee Information**

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

**(g)** A senior representative of the auditee (e.g., Chief Executive Officer, Controller, Director of Finance, 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 the date of signature.

**Note:** Forms missing a legible auditee signature, printed name, or date of signature will be rejected.

**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, only the lead or coordinating auditor shall provide its information in Item 7(a-f). Attach a sheet to the form with the same information (Part I, Items 7a-f) about the 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 Federal Audit Clearinghouse database.

**Note:** Forms missing a legible auditor signature or stamp, or date of signature will be rejected.

**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.

## Item 1 - Type of Audit Report

If the audit report for the financial statements as a whole is unqualified, mark box 1 "Unqualified opinion." If the audit report for the financial statements is other than unqualified, mark box(es) 2 "Qualified opinion," 3 "Adverse opinion," and/or 4 "Disclaimer of opinion," as applicable.

Audits of state and local governments often result in the auditor providing multiple opinions on various opinion units within the financial statements. In situations where there are unqualified opinions on some opinion units and modified opinions or disclaimers of opinions on others, multiple boxes should be checked in response to this question. For example, if the financial statements for an auditee includes a qualified opinion for one opinion unit, a disclaimer of opinion for a second opinion unit, and unqualified opinion on the remaining opinion units, then mark boxes 2 and 4, but not 1 and 3. Box 1 is only marked for an unqualified opinion on the financial statements as a whole or when unqualified opinions are provided on all opinion units.

**Item 2** - Mark either "Yes" or "No" to indicate the existence of a "going concern" explanatory paragraph in the audit report.

**Item 3** - Mark either "Yes" or "No" to indicate the disclosure of a "reportable condition."

**Item 4** - Skip this item if Item 3 is marked "No." Mark either "Yes" or "No" to indicate the disclosure of a reportable condition reported as a "material weakness."

**Item 5** - Mark either "Yes" or "No" to indicate the disclosure of a "material noncompliance."

## PART III - FEDERAL PROGRAMS

The auditor completes this section of the form.

**Item 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, Chapter 12)?**

According to the AICPA Audit Guide, (to be published in summer 2004) 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 following the first paragraph of the report on major programs. In Part III, Item 1, mark either "Yes" or "No" to indicate the presence of such a paragraph for any departments, agencies, or other organizational units not included in the audit which expended \$500,000 or more in Federal awards during the fiscal period.

## Item 2 - 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 3 - Low-Risk Auditee

Mark either "Yes" or "No" to indicate if the auditee qualifies as a low-risk auditee under §\_\_.530 of the Circular.

## Item 4 - Reportable Conditions

Mark either "Yes" or "No" to indicate if the Schedule of Findings and Questioned Costs includes any reportable conditions in internal control for major programs.

## Item 5 - Material Weaknesses

If Item 4 is marked "No," skip Item 5. If Item 4 is marked "Yes," mark Item 5 either "Yes" or "No" to indicate if any reportable conditions are material weaknesses.

## Item 6 - Questioned Costs

Mark either "Yes" or "No" to indicate if the Schedule of Findings and Questioned Costs discloses any known questioned costs.

## Item 7 - Prior Audit Findings

Mark either "Yes" or "No" to indicate if the Summary Schedule of Prior Audit Findings reports the status of any audit findings relating to **direct** Federal awards expended. If "Yes", identify the Federal agency(ies) with prior direct findings in Part III, Item 8.

## Item 8 - 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 the 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 the Federal awarding agency provided **directly**. If a Federal agency is not included in the list, enter the two-digit prefix from Appendix I of these instructions in the "Other" box.

Note: Some CFDA prefixes are used by more than one Federal Agency. Enter the same CFDA prefix used on the Federal award application. If the auditor identified audit finding(s) for a direct award, identify the specific Federal agency to which the Federal Audit Clearinghouse is required to distribute audit copies.



## Reporting Package Worksheet - Number of copies required for submission

The auditee must submit to the Federal Audit Clearinghouse one reporting package (as defined in §\_\_.320(c)) for each Federal agency marked in Item 8, one archival reporting package, and one reporting package for the Federal cognizant agency for audit, if not marked in Item 8. The Federal cognizant agency for audit list is on the Federal Audit Clearinghouse Web site's reference page (<http://harvester.census.gov/fac/dissem/reports2.html>). Count the number of boxes marked (X), and enter the number in the total box. The number in the total box is the number of reporting packages that must be submitted to the Federal Audit Clearinghouse.

1. Count the number of Federal agencies marked in Item 8.
2. Add one copy for Federal Audit clearinghouse archives.
3. Add one copy if the auditee has a Federal cognizant agency not marked in the Item 8.

**Notes:** (1) Three separate agencies use the CFDA numbers beginning with "45". If one of those agencies is required to receive a reporting package, mark the box next to an agency using either an "03", "05", or "06" prefix. (2) See the Historical index on the CFDA website (<http://www.cfda.gov/>) for information regarding the developing situation of reporting awards granted by the Federal Emergency Management Agency, now part of the Department of Homeland Security. (3) See the Federal Audit Clearinghouse website (<http://harvester.census.gov/fac/>) for information regarding the development of a procedure allowing for the electronic submission of reporting packages.

## Item 9 - Federal Awards Expended During Fiscal Period

List each program for which Federal awards were expended in the same order as shown in the Schedule of Expenditures of Federal Awards. List individual programs in each row.

Break out clusters, with the exception of R&D, and list each individual program on a separate line. Report the R&D cluster at the same level of detail as the Schedule of Expenditures of Federal Awards.

The information to complete columns (a), (b), (c), (d), (e) and (f) is obtained from the Schedule of Expenditures of Federal Awards. The information to complete columns (g) and (h) is obtained from the Schedule of Findings and Questioned Costs prepared by the auditor. Note that Item 9 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 expenditures 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 online submission option. Instructions for this option are included in the online filing instructions available on the Federal Audit Clearinghouse Web site.

## CFDA Number - Federal Agency Prefix and Extension

Most common Federal awards are listed in the Catalog of Federal Domestic Assistance (CFDA). A CFDA number consists of a two-digit prefix, and a three-digit extension separated by a period. If this information is unavailable, consult the Federal awarding agency or pass-through entity to obtain this number. The CFDA catalog is available on the Internet at: <http://www.cfda.gov>. If the Federal program does not have a CFDA number, follow the specific instructions below.

### Column (a) Federal Agency Prefix

Enter the first two digits of the CFDA number. The CFDA prefix identifies the awarding Federal Agency.

### Column (b) CFDA Extension

The period is automatically assumed and should not be entered on the form.

### Programs with a CFDA Number

If the Federal program is listed in the Catalog of Federal Domestic Assistance (CFDA), enter the number from the Catalog.

In the first two spaces, enter the first two digits of the CFDA number assigned to the Federal award. In the extension box, enter the last three digits of the CFDA number.

**Example:** The U. S. Department of Education program 84.033 would be entered as:

8	4	033
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### Programs with No CFDA Number, but Award Has a Contract or Grant Number

If the Federal program is not listed in the CFDA or has no CFDA number, enter the Federal Agency's two-digit prefix as listed in **Appendix 1**. If the Federal Agency is not listed in Appendix 1, enter "99" for "Miscellaneous." In the extension box, enter the contract or grant number from the Federal Agency (up to fifty digits, letters or characters).

**Example:** A U. S. Department of Health and Human Services program with no CFDA number but with a contract number of "CT-654321-B" would be entered as:

9	3	CT-654321-B
---	---	-------------

**Programs with No CFDA Number, Contract number or Grant Number**

If the program does not have a CFDA number, a contract number, or grant number, enter the Federal agency's two-digit prefix (as listed in Appendix 1) in the first two spaces. In the extension box, enter "UNKNOWN."

**Example:** A U. S. Agency for International Development program with no CFDA number or contract number would be entered as:

9	8	UNKNOWN
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**Note:** CFDA prefixes may not always be the same as the prefixes listed in Appendix I. If an award has a CFDA number use that number. If the program does not have a CFDA number, use the prefix from Appendix I.

**Column (c) - Research and Development**

Mark either "Yes" or "No" to indicate if the Federal program is a Research and Development (R&D) program as defined in §\_\_\_.105 of the Circular by marking (X) in the appropriate box to indicate either "Yes" or "No". 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:** A National Science Foundation program with part R&D and part non-R&D for CFDA 47.076 would be entered as:

9. FEDERAL AWARDS EXPENDED DURING FISCAL YEAR						
CFDA number		Research and development (c)	Name of Federal Program (d)	Amount Expended (e)		Direct Award (f)
Federal Agency Prefix 1 (a)	Extension 2 (b)					
4	7 . 076	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	Education and Human Resources	23,456	.00	1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No
4	7 . 076	1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No	Education and Human Resources	89,101	.00	1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No

**Column (d) - Name of Federal Program**

Enter the name of the Federal program as shown in the CFDA. If the program is not listed in the CFDA, the contract number or a description of the award recognizable by the awarding Federal agency should be entered.

**Column (e) - Amount Expended**

Enter the amount of expenditures included in the Schedule of Expenditures of Federal Awards 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 of Expenditures of Federal Awards. Round to the nearest dollar.

**Column (f) - Direct Award**

Indicate if the award was received directly from a Federal awarding agency by marking (X) in the appropriate box to indicate either "Yes" or "No". 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 (see example below). 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 U.S. Department of Labor program with part direct and part indirect for CFDA 17.259 would be entered as:

9. FEDERAL AWARDS EXPENDED DURING FISCAL YEAR						
CFDA number		Research and development (c)	Name of Federal Program (d)	Amount Expended (e)		Direct Award (f)
Federal Agency Prefix 1 (a)	Extension 2 (b)					
1	7 . 259	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	WIA Youth Activities	133,337	.00	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No
1	7 . 259	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	WIA Youth Activities	995,582	.00	1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No

**Major Program**

**Column (g) - Major program**

Indicate if the Federal program is a major program, as defined in §\_\_520 of the Circular by marking (X) in the appropriate box to indicate either "Yes" or "No".

**Column (h) - If yes, type of audit report**

If Part III, Item 9(g) "Major program" is marked "Yes", enter one letter (**U, Q, A, or D**) corresponding to the type of audit report on the major program in the adjacent box. Enter either '**U**' for Unqualified opinion, '**Q**' for Qualified opinion, '**A**' for Adverse opinion, or '**D**' for Disclaimer of opinion. For clusters, the type of audit report must apply to the program as a whole. Therefore, all programs in a cluster should share the same type of audit report and each line should be filled in completely.

If the program is not a major program, leave the "type of audit report" box (h) blank.

**Example:** A major program must have a type of audit report marked. Do not mark the type of audit report box for non-major programs.

9. – Continued			10. AUDIT FINDINGS	
Major Programs			Type(s) of compliance requirement(s) <sup>4</sup>	Audit Finding reference number(s)
(f)	Major program (g)	If yes, type of audit report <sup>3</sup> (h)		
	1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No	<b>Q</b>	AFG	2004-2
	1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No	<b>U</b>	O	N/A
	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No		B	2004-3

Note: If two lines are listed for the same CFDA number because part of the award is direct and part indirect (see the example in Part III, Item 9f), the auditor should repeat the major program information on each line. If the program is not a major program, leave the "Opinion" box blank.

**Item 10 - Audit Findings**

The rows of Item 10 directly correspond to matching rows in Item 9. 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" for item (a) and "N/A" for item (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 4 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)) reported 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 there is an audit finding, but it is not covered by one of these, enter "P" for "Other." If there were no audit findings, enter "O" for "None." Enter the letters only, do not enter commas or spaces.

**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 §\_\_510(a)) in the Schedule of Findings and Questioned Costs. If no audit findings were reported, enter N/A for "Not applicable" (footnote 5).

## APPENDIX I

### Federal Agency Two-Digit Prefix List

01*	African Development Foundation	03*	Institute of Museum and Library Services
23	Appalachian Regional Commission	04*	Inter-American Foundation
88	Architectural & Transportation Barriers Compliance Board	61*	International Trade Commission
13*	Central Intelligence Agency	09*	Legal Services Corporation
29	Commission on Civil Rights	42	Library of Congress
78	Commodity Futures Trading Commission	43	National Aeronautics & Space Administration
87	Consumer Product Safety Commission	89	National Archives & Records Administration
94	Corporation for National and Community Service	92	National Council on Disability
90	Denali Commission	44	National Credit Union Administration
10	Department of Agriculture	05*	National Endowment for the Arts
11	Department of Commerce	06*	National Endowment for the Humanities
12	Department of Defense	68	National Gallery of Art
84	Department of Education	46	National Labor Relations Board
81	Department of Energy	47	National Science Foundation
93	Department of Health and Human Services	77	Nuclear Regulatory Commission
97	Department of Homeland Security	07*	Office of National Drug Control Policy
14	Department of Housing and Urban Development	27	Office of Personnel Management
16	Department of Justice	70	Overseas Private Investment Corporation
17	Department of Labor	08*	Peace Corps
15	Department of the Interior	86	Pension Benefit Guaranty Corporation
21	Department of the Treasury	57	Railroad Retirement Board
20	Department of Transportation	85	Scholarship Foundations
64	Department of Veterans Affairs	58	Securities and Exchange Commission
66	Environmental Protection Agency	59	Small Business Administration
30	Equal Employment Opportunity Commission	60	Smithsonian Institution
32	Federal Communications Commission	96	Social Security Administration
83	Federal Emergency Management Agency	62	Tennessee Valley Authority
33	Federal Maritime Commission	98	U. S. Agency for International Development
34	Federal Mediation and Conciliation Service	19	U. S. Department of State
39	General Services Administration	91	United States Institute of Peace
40	Government Printing Office	99*	Miscellaneous

\* These prefixes are not assigned by the Catalog of Federal Domestic Assistance and are for OMB Circular A-133 reporting purposes only.

# Supplemental Instructions for Form SF-SAC, Reporting on Audits of States, Local Governments and Non-Profit Organizations For Fiscal Periods Ending in 2007

The Form SF-SAC approved for audits with fiscal period end dates in 2004, 2005, and 2006, is extended to apply audits with fiscal period end dates in 2007. All submissions with fiscal period end dates in 2007 must use the 2004-2006 Form SF-SAC and Instructions. These supplemental instructions contain additional information pertaining to submissions with fiscal periods ending in 2007.

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 59 hours for large auditees (i.e., auditees most likely to administer a large number of Federal awards) and 17 hours for all other auditees. These amounts reflect estimates of reporting burden on both auditees and auditors relating to the Form SF-SAC, including the time to review instructions, obtain the needed data, and complete and review the information.

**Note: The form dated (5-2004) should be used for audits covering fiscal periods ending in 2004, 2005, 2006 and 2007.** Submissions covering fiscal periods with end dates prior to January 1, 2004 must use one of the earlier versions of Form SF-SAC available on the Federal Audit Clearinghouse (FAC) Web site (<http://harvester.census.gov/fac/>). The form dated 3-20-2001 must be used for audits covering fiscal periods ending in 2001, 2002 or 2003.

**Circular A-133 §\_\_. 320(b) requires auditees to submit a completed Form SF-SAC, along with a reporting package in accordance with §\_\_.320(d) of the Circular, to the Federal clearinghouse designated by OMB (currently the U. S. Census Bureau).** 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 Form SF-SAC if their A-133 audit report is included in another auditee's report. **Example:** If the audit of a state university's Federal awards is included in the statewide single audit report and Form SF-SAC, the university should not submit a reporting package or Form SF-SAC to the Federal clearinghouse.

**The SF-SAC is not to be used by commercial (for profit) or non-United States auditees.** Commercial (for profit) and foreign organizations should see the Federal awarding agency contact for audit report submission instructions.

## WHAT'S NEW

**Change of terminology.** Per SAS 112, consider any reference to "reportable condition" on Part II, Items 3 & 4, and Part III, Items 4 & 5 in the 2004-2006 Form as a "significant deficiency" per the definition in Auditing Standards Board Statement on Auditing Standards 112 and OMB Bulletin 06-03.

**Only one copy of the reporting package is required.** Auditees should only submit one copy of the reporting package. If the audit requires distribution to another Federal agency, the Federal Audit Clearinghouse will copy and distribute the required reporting packages to the Federal agencies per §\_\_.320(d) of the Circular.

## SUBMISSION TO THE FEDERAL AUDIT CLEARINGHOUSE

**Auditees are encouraged to use the on-line Internet option available on the Federal Audit Clearinghouse (FAC) Website.**

The Web site is located at: <http://harvester.census.gov/fac/>. Prior to completing Form SF-SAC on-line, review the step-by-step instructions available on the FAC Web site.

**Only an approved Form SF-SAC will be accepted.** There are two approved Form SF-SAC formats: the paper form available for printing on the Internet or a form created using the on-line Internet Data Entry System option. Spreadsheet files for reporting the multiple Employer Identification Numbers (EINs), multiple Data Universal Numbering System (DUNS) numbers, Federal awards and audit finding data can be uploaded into the on-line Internet Data Entry System. Both options are available on the FAC Web site.

The form must be signed and dated by both the auditee and auditor. A photocopy of the form is acceptable, but both signatures must be original. Auditees who enter their Form SF-SAC data using the Internet Data Entry System must 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 a reporting package to the FAC. Future improvements to the Internet Data Entry System may allow electronic submission of the Form SF-SAC and reporting package at a later date. Submission of anything other than a complete form and reporting package will not be processed.

**Form Due Date:** The audit shall be completed and the data collection form and reporting package shall be submitted within the earlier of 30 days after receipt of the auditor's report(s), or nine months after the end of the audit period, unless a longer period is agreed to in advance by the Federal cognizant or oversight agency for audit.

## WHO TO CONTACT WITH QUESTIONS

For questions related to specific Federal awards, please contact the Federal agency from which the award originated. For technical audit questions, please contact 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 Web site (<http://harvester.census.gov/fac/>).

**FORM INSTRUCTION CHANGES PERTAINING TO FISCAL YEARS ENDING IN 2007.** Refer to *Instructions For Completing Form SF-SAC, Reporting on Audits of States, Local Governments, and Non-Profit Organizations For Fiscal Periods Ending in 2004, 2005, or 2006* for all other items.

## 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.

**Item 3- Is a reportable condition disclosed?** Mark either "Yes" or "No" to indicate the disclosure of a significant deficiency."

**Item 4- Is any reportable condition reported as a material weakness?** Skip this item if Item 3 is marked "No." Mark either "Yes" or "No" to indicate the disclosure of a significant deficiency reported as a "material weakness."

## PART III - FEDERAL PROGRAMS

The auditor completes this section of the form.

**Item 4- Is a reportable condition disclosed for any major program?** Mark either "Yes" or "No" to indicate if the Schedule of Findings and Questioned Costs include any significant deficiency in internal control for major programs (Circular §\_\_.510 (a)(1)).

**Item 5- Is any reportable condition reported for any major program as a material weaknesses?** If Item 4 is marked "No," skip Item 5. If Item 4 is marked "Yes," mark Item 5 either "Yes" or "No" to indicate if any significant deficiencies are material weaknesses (Circular §\_\_.510 (a)(1)).

### Item 8-

**Note- Regardless of how many Federal agencies are selected on this item, only one copy of the reporting package is required to be submitted to the Federal Audit Clearinghouse.** The auditee must submit only one reporting package (as defined in §\_\_.320(c)) to the Federal Audit Clearinghouse. The Clearinghouse will copy and distribute the required audit reporting packages to Federal agencies per §\_\_.320(d) of the Circular.

## Item 10- Audit Findings

The rows of Item 10 directly correspond to matching rows in Item 9. 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" for item (a) and "N/A" for item (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 4 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 (assume significant deficiencies) (including material weaknesses), questioned costs, fraud and other items reported under §\_\_.510(a)) reported 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 there is an audit finding, but it is not covered by one of these, enter "P" for "Other." If there were no audit findings, enter "O" for "None." Enter the letters only; do not enter commas or spaces.

**Column (b) - Audit Finding Reference Number(s)-** Enter the audit finding reference number(s) for audit findings (i.e., noncompliance, reportable conditions (assume significant deficiencies) (including material weaknesses), questioned costs, fraud, and other items reported under §\_\_.510(a)) in the Schedule of Findings and Questioned Costs. If no audit findings were reported, enter N/A for "Not applicable" (footnote 5)