Instructions

Internet Data Entry System (IDES)

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Chapter

1

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 website[2] 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 8)

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[1] http://www.whitehouse.gov/OMB/circulars/a133/a133.html

[2] http://harvester.census.gov/fac/collect/formoptions.html

5. **Finalize** the data by clicking the **Finish** button, only after all errors are corrected. (After finalizing your form, changes to your data will no longer be permitted.) (Chapter 9)
6. **Print a FINAL copy** of each page. (Chapter 9)
7. **Do Not Change any data on the final printout of the form.** If you need to make changes to your form, you must 'unlock' your from (Chapter 3) to make changes.
8. Auditee and Auditor must **sign and date the certification sections** on Page 1. The Certification Statements are ONLY available on Final, finished Forms. (Chapter 9)
9. **Mail the signed Form SF-SAC** (all pages) to the Federal Audit Clearinghouse along with one copy of the reporting package.

> 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 created at the beginning of a new session (Chapter 2). **Note: The Federal Audit Clearinghouse is unable to retrieve lost passwords.**

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 prevent errors.
3. All fields, unless otherwise noted, require a response.[3] Key data or mark answers for every question.

System Requirements

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. Adobe Acrobat is required to print high-quality images of the form.

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:

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

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.

Chapter

2

Creating a New Form

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

C reating 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 posses the Report ID and Password. You may enter and exit the online form at any time and as many times as 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.

Note: Federal Audit Clearinghouse staff will be unable to retrieve lost passwords.

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/fac**.

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 Yes or No button to start.

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 enter the Part I information for which they are responsible, while the Auditor fills in the Part II and III data for which 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.**

Chapter

3

Updating a Form From a Previous Session

The Internet Data Entry System allows the user to exit and re-enter an on-line form as many times as necessary to complete the form.

U pdating your Form SF-SAC is as simple as logging into the form using your Report ID and password. However, once you "finish"(Chapter 8), you will not be permitted to update your data, unless you 'unlock' your form (see next page).

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 **case-sensitive Password**.

3. Click the **Continue** button.

4. Update / Complete as needed.

Unlocking your SF-SAC Data Collection Form

If you need to make changes to your finalized data collection form, click the 'UNLOCK FINALIZED FORM' button on the Main Menu. This button will take you to a page with the following instructions to unlock your data collection form:

1. To maintain data integrity, your form is assigned a Version number. Your initial form has a Version number of '1'. Any printouts you have made so far will contain the Report ID and Version number at the top of each page of the form.

2. When you 'unlock' your form, we increment the Version number by 1. Any new printouts of the form will contain the Report ID and the new Version number at the top of each page of the form.

3. You will no longer be able to access your original Version number on this system. Any existing copies of the original form should be discarded. It is imperative that you do not mix and match the pages of the form from different Version numbers.

Do you want to 'unlock' your data collection form?

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 either the Federal awarding agency or the Auditee's Federal cognizant or oversight agency. You can obtain contact phone numbers for the Federal awarding agencies, cognizant and oversight agencies from Appendix 3 of the Compliance Supplement (http://www.whitehouse.gov/omb/circulars/a133_compliance/07/07toc.html). Every Form item must have a response unless otherwise indicated as an allowable skipped item. Use your keyboard's **Tab** key, mouse, and buttons to navigate from question to question and page to page. See Chapter 8 for instructions on how to check your data and correct your errors. The Certification Statements are only available on the Final Form (Chapter 9).

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) of the final copy of the Form. The auditor completes Item 7 and signs and dates the statement provided in Item 7(g) of the final copy of the Form.

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, 2006 and 2007 calendar years.

Item 2 - Type of Circular A-133 Audit

Mark (X) the appropriate box. Beginning with fiscal periods ending in 2004, §__.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.

(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 (Page 4 EIN Continuation Sheet)

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, sub-entity) single audit requirement. 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 on-line submission option. Instructions for this option are in Chapter 6.

(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 on all Federal award <u>applications</u> 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 need a DUNS number to apply for Federal funds. Although not required, 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). 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 "Yes" is marked, 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 Part 5(f) on the continuation sheet on Page 4 of the Form.

(f) List the multiple DUNS numbers covered in this report (Page 4 DUNS continuation sheet)

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.

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. The Jones County Sheriff's Office should enter its 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 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 audit of the State University 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 should be listed in Item 5(f) on the continuation sheet.

Item 6 - Auditee Information

(a-f)   Enter auditee contact information.

(g)   On the final printed form, a senior representative of the auditee (e.g., Chief Executive Officer, Controller, Director of Finance, Chief Financial Officer) must sign 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 either a legible auditee signature, date of signature, printed name or printed title 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) On the final printed form, the auditor listed in Part I, Item 7(a) must sign the auditor statement. Additional auditors may sign the final form, but only the first name listed will be entered into the Federal Audit Clearinghouse database.

Note: Forms submitted with a missing 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."

Change of terminology (audits with fiscal period end dates in 2007). 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.

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."

Change of terminology (audits with fiscal period end dates in 2007). 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.

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 AICPA Audit Guide "*Government Auditing Standards and Circular A-133 Audits*" (2007), 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 include any reportable conditions in internal control for major programs.

Change of terminology (audits with fiscal period end dates in 2007). 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.

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.

Change of terminology (audits with fiscal period end dates in 2007). 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.

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, mark (X) in the "Other" box and enter the two-digit prefix from <u>Appendix I</u> of these instructions.

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 Packages Worksheet- The simple worksheet below Part III, Item 8 determines the number of reporting package copies (as defined in Circular A-133 §__.320(c)) to be submitted to the Federal Audit Clearinghouse with the completed Form SF-SAC. **This worksheet is <u>automatically</u> calculated using the criteria below:**

1. Count the number of Federal agencies marked in Item 8.
2. Add one for Federal Audit Clearinghouse archives.
3. Add one if the auditee has a Federal cognizant agency (as defined in Circular A-133 §__.400(a)) not already marked in the Item 8.
4. The total number of reporting packages to be submitted to the Federal Audit Clearinghouse is automatically calculated and displayed in the total box.

Note:
Only one copy of the reporting package is required. Auditees should only submit one copy of the reporting package (Federal Register/Vol. 72, No. 122/Tuesday, June 26, 2007/Notices). 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.

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).

> **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 guidance on 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 on electronic submission of reporting packages.

Item 9- Federal Awards Expended During Fiscal Period
If there are more than 80 lines of programs, the Page 3 upload must be used. (Chapter 5)

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. Multiple CFDA's reported on the same program line will be rejected.

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.

> **Note**: Auditees may upload this page via an electronic spreadsheet using the on-line submission option. Instructions for this option are included in the on-line filing instructions available in Chapter 5.

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 instructions below.

Column (a) Federal Agency Prefix

Enter the first two digits of the CFDA number. The CFDA prefix identifies the awarding Federal Agency. If you cannot find the prefix in the CFDA, use the prefix for the agency listed in <u>Appendix I</u> of these instructions (for reporting purposes only).

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 complete number from the Catalog.

In the first two spaces, enter the first two digits (prefix) 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

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 I**. If the Federal Agency is not listed in Appendix I, 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, contract or grant number would be entered as:

9	8	UNKNOWN

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. 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 develop-ment (c)	Name of Federal Program (d)	Amount Expended (e)	Direct Award (f)
Federal Agency Prefix**1** (a)	Extension**2** (b)				
4 7	076	1 ☐ Yes 2 ☒ No	Education and Human Resources	23456 .00	1 ☐ Yes 2 ☒ No
4 7	076	1 ☒ Yes 2 ☐ No	Education and Human Resources	89101 .00	1 ☒ Yes 2 ☐ 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.

Note: The Internet Data Entry System will not save commas when entering the Amount Expended, however the draft and final copies will display commas when printed in the Adobe PDF version.

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 develop-ment (c)	Name of Federal Program (d)	Amount Expended (e)		Direct Award (f)
Federal Agency Prefix**1** (a)	Extension**2** (b)					
1 7	259	1 □ Yes 2 ☒ No	WIA Youth Activities	133337	.00	1 □ Yes 2 ☒ No
1 7	259	1 □ Yes 2 ☒ No	WIA Youth Activities	995582	.00	1 ☒ Yes 2 □ 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 <u>one</u> 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.

   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			
(f)	Major program (g)	If yes, type of audit report **3** (h)	Type(s) of compliance requirement(s) **4** (a)	Audit Finding reference number(s) (b)
	☒ Yes ☐ No	**Q**	AFG	2004-2
	☒ Yes ☐ No	**U**	O	N/A
	☐ Yes ☒ 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 (assume significant deficiencies for 2007) (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 for 2007) (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).

Chapter

5

How to Upload Page 3 (Optional)

You may choose to upload Page 3 Federal program data.

T he 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. 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) 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 spreadsheet software 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 13 columns. Those thirteen 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 on-line Form.)

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	9a	CFDA Prefix	**Two-digit number** ONLY (No Commas, Decimal Points, Dashes or Spaces). Refer to CFDA catalog.	2
E	9b	CFDA Extension	**All alphanumeric** characters are acceptable.	50
F	9c	Research and Development	**Y** for Yes or **N** for No are the ONLY acceptable entries.	1
G	9d	Name of Federal Program	**All alphanumeric** characters are acceptable.	74
H	9e	Amount Expended	**Numbers** ONLY (No Dollar Signs, Commas, Decimal Points, Dashes, or Spaces). Denote negative numbers with a negative sign or parenthesis. [- OR ( )]	12
I	9f	Direct Award	**Y** for Yes or **N** for No are the ONLY acceptable entries.	1
J	9g	Major Program	**Y** for Yes or **N** for No are the ONLY acceptable entries.	1
K	9h	Type of Audit Report on Major Program	**U** for Unqualified Opinion or **Q** for Qualified opinion or **A** for Adverse Opinion or **D** for Disclaimer of opinion, are the ONLY acceptable answers.	1
L	10a	Type(s) of Compliance Requirement(s)	Any Combination of the letters '**A through N, P**' or '**O**' ONLY. (No Commas, Dashes or Spaces).	15
M	10b	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.
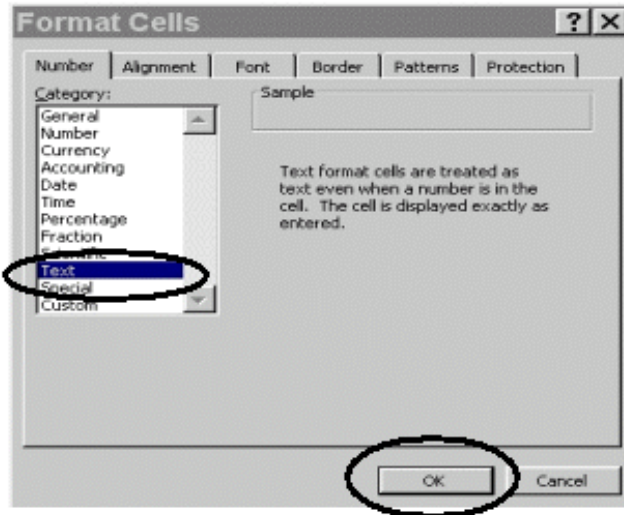
2. Repeat for all additional worksheets.
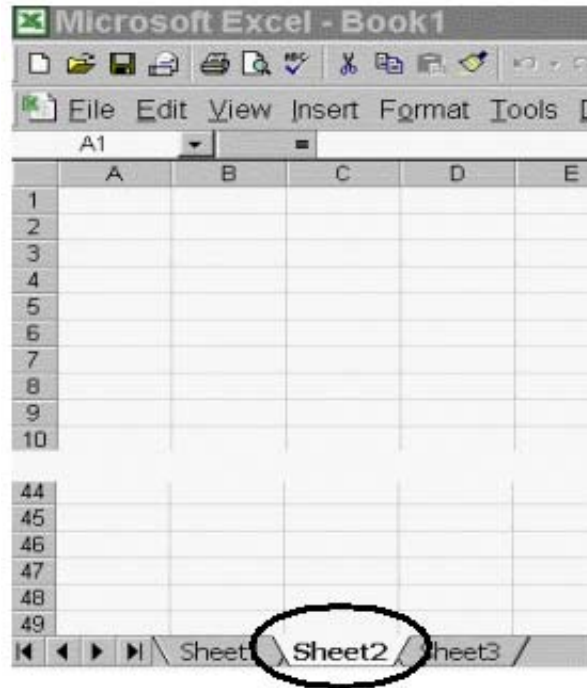
Step 3. Format all cells as text.

1. Select all cells by highlighting the cell to the left of Column A and above Row 1.
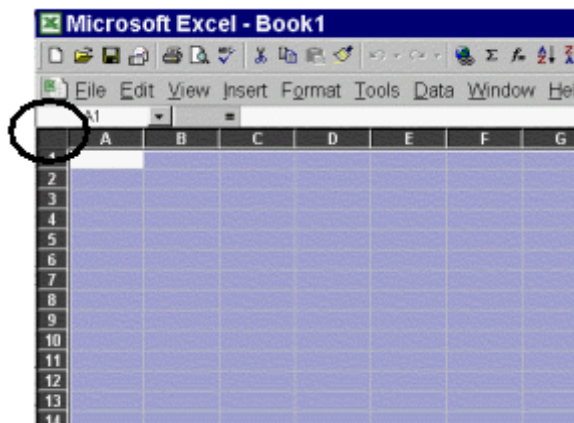
2. While all cells are highlighted, select **Format** from the Menu bar and choose **Cells**.

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:

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 the spreadsheet software's 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 re-open 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:
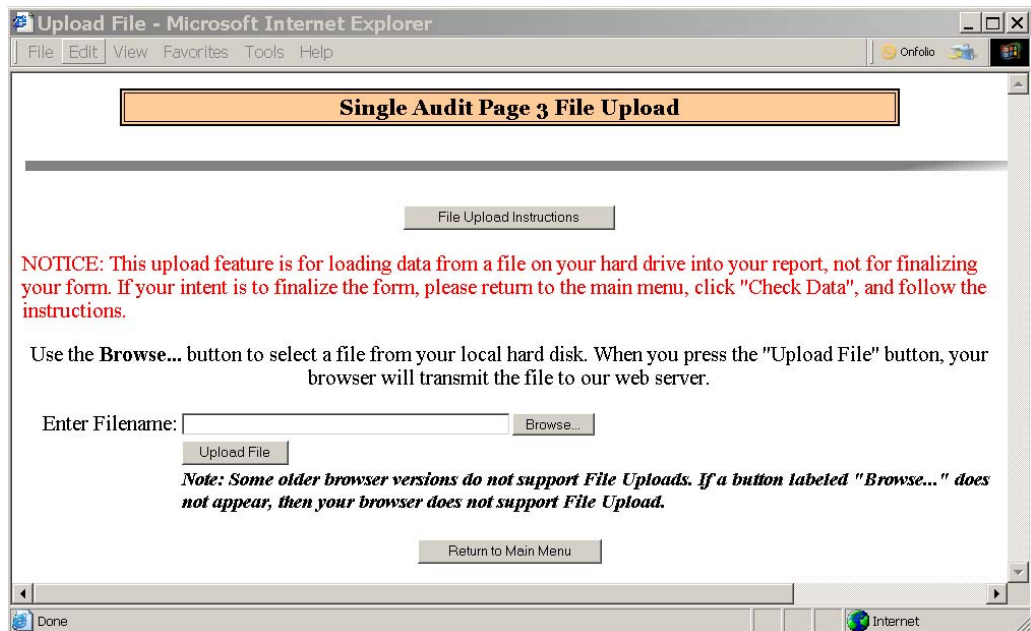
a. Select **File** from the Menu bar and choose **Save As**.

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.

c.   If a message appears "Do you want to keep the workbook in this format, click **Yes**.

d.   Immediately close the file. If a message appears "Do you want to save the changes you made to 'YOURFILE.csv'?" click **No** (If you click Yes, additional formatting is added to your file).

e.   Do not reopen the CSV file. Reopening the CSV file will add unwanted formatting. If you reopen the file, resave it as CSV.

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.
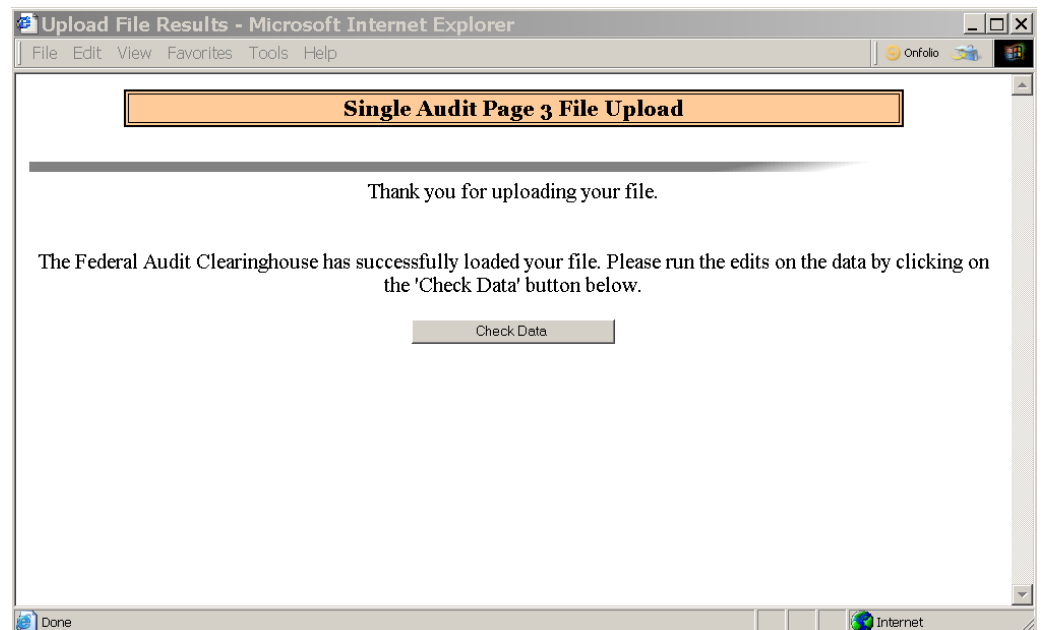
A .csv file has an icon that looks like this:
Click the **Open** button.
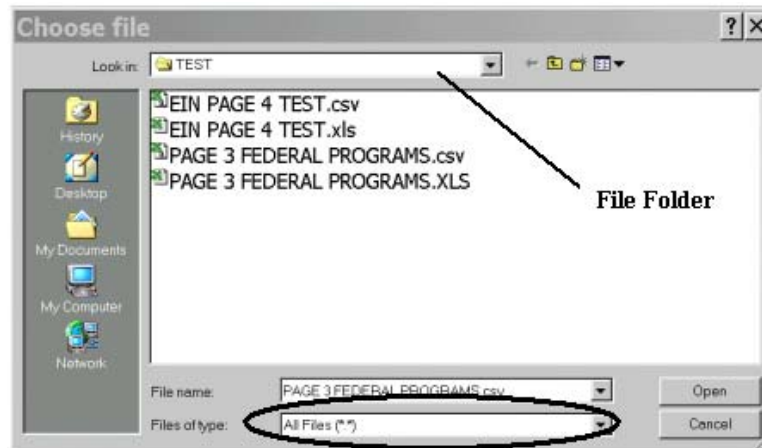
5. Click the Upload File button from the Single Audit File Upload window to upload your data into Page 3.

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.

Note: The Internet Data Entry System does not accept commas when entering the Amount Expended, however the draft and final copies will display commas when printed in the Adobe PDF version.

How to Upload Page 4 Multiple EINs (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 multiple EIN uploading. Respondents with any number of additional EINs can choose to upload Page 4. Entities that have more than 120 EINs must use this upload feature. The Upload Procedure will overwrite any data already entered in 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.

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

Column	Part I Item	Item Name	Allowable Characters	Maximum Characters
A		Audit Year	Numbers ONLY (No Commas, Decimal Points, Dashes or Spaces).	4
B	5a	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 EINs	Numbers ONLY (No Commas, Decimal Points, Dashes or Spaces).	9

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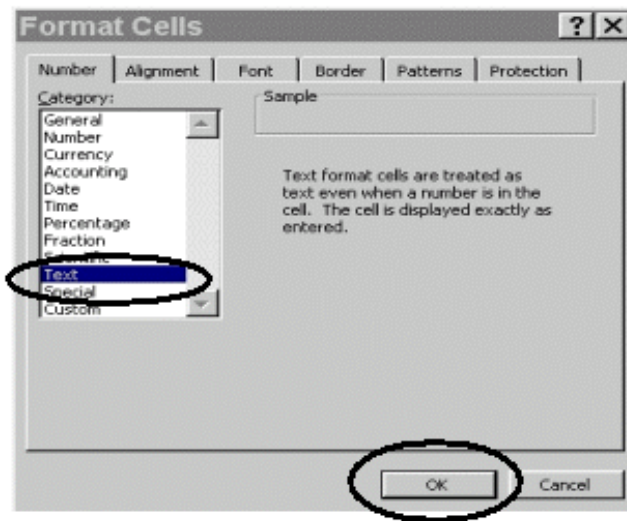
4. Repeat for all additional worksheets.
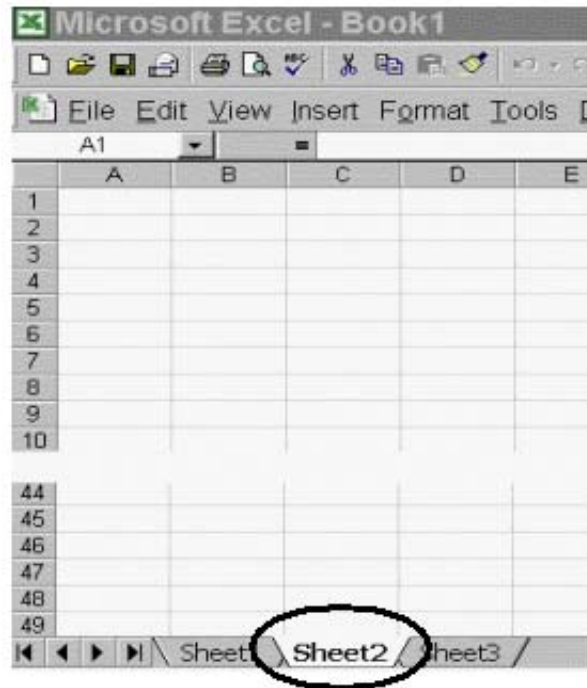
Step 3. Format all cells as text.

4. Select all cells by highlighting the cell to the left of Column A and above Row 1.
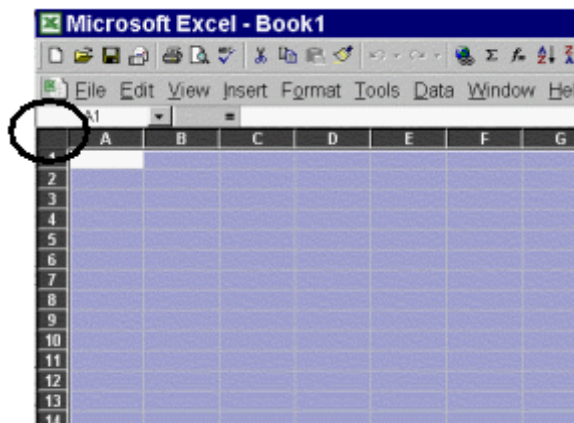
5. While all cells are highlighted, select **Format** from the Menu bar and choose **Cells**.

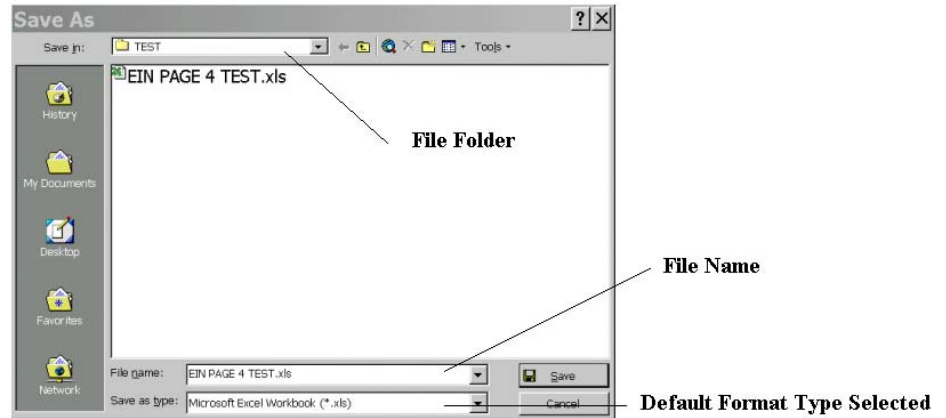6. From the *Format Cells* window, highlight **Text** and click the **OK** button.

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. Do not enter the principle EIN in Column D. Do not enter duplicate EINs in Column D.**

Here is an example of how your data should appear:

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.
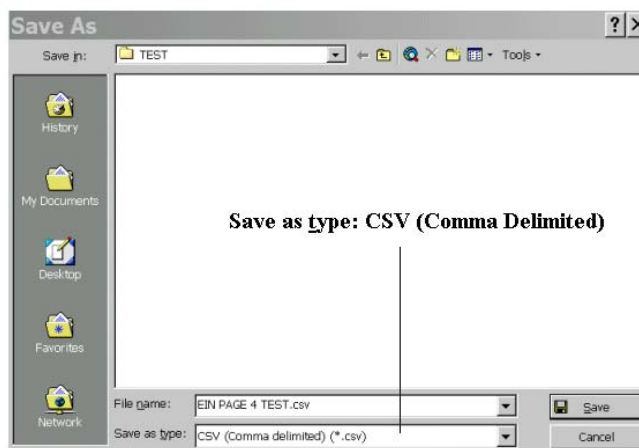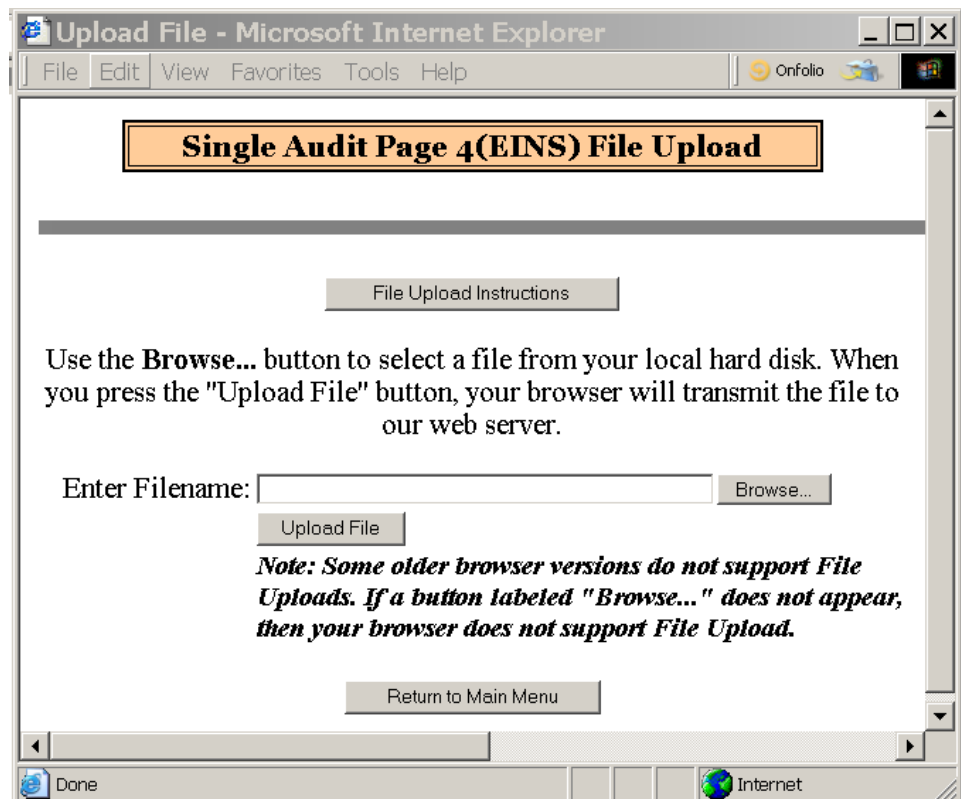

        c. If a message appears "Do you want to keep the workbook in this format, click **Yes**.

d. Immediately close the file. If a message appears "Do you want to save the changes you made to '*YOURFILE*.csv'?" click **No** (If you click Yes, additional formatting is added to your file.

e. Do not reopen the CSV file. Reopening the CSV file will add formatting. If you reopen the file, resave it as CSV.

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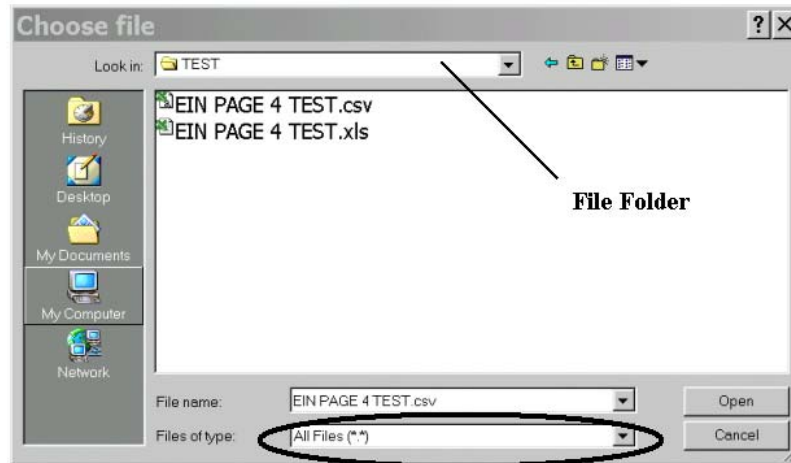
5. Click the Upload File button from the Single Audit File Upload window to upload your data into Page 3.

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.

How to Upload Page 4 Multiple DUNS (Optional)

You may choose to upload Page 4 additional DUNS data

The following instructions will show you how to prepare a comma delimited file for Page 4 multiple DUNS uploading. Respondents with any number of additional DUNS can choose to upload Page 4. Entities that have more than 80 DUNS must use this upload feature. The Upload Procedure will overwrite any data already entered in Page 4. If additional DUNS must be added, you should 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	5d	Principal DUNS	Numbers ONLY (No Commas, Decimal Points, Dashes or Spaces).	9
C		Row Number	Numbers ONLY (No Commas, Decimal Points, Dashes or Spaces).	4
D	5f	Additional DUNS	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.

5. For each extra worksheet, *right click* on the worksheet tab and select **Delete**, click **OK** to permanently delete the sheet.
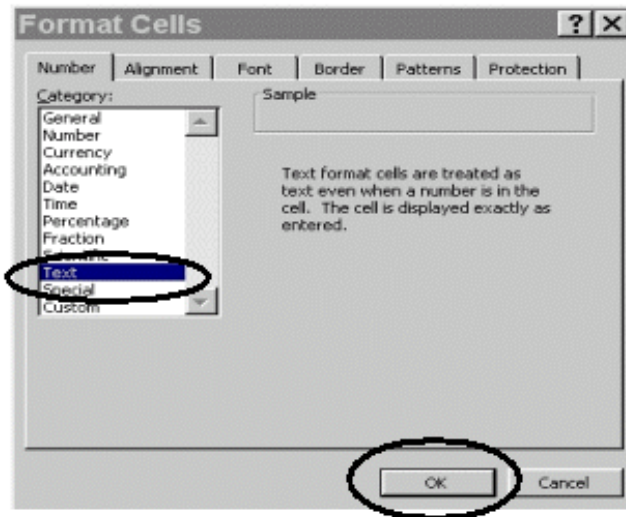
6. Repeat for all additional worksheets.
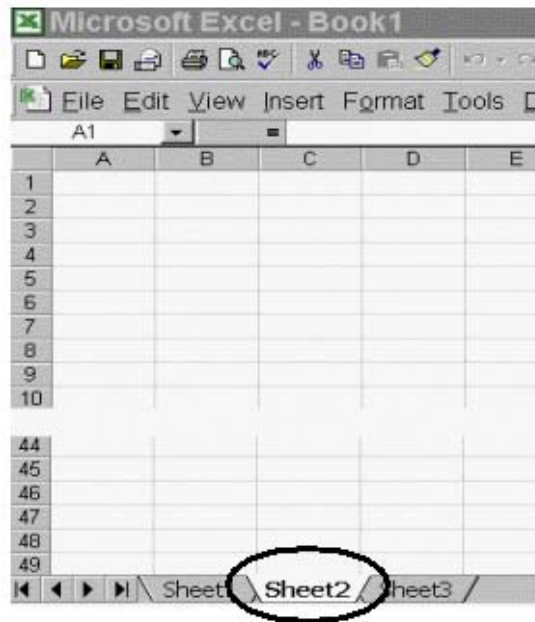
Step 3. Format all cells as text.

7. Select all cells by highlighting the cell to the left of Column A and above Row 1.
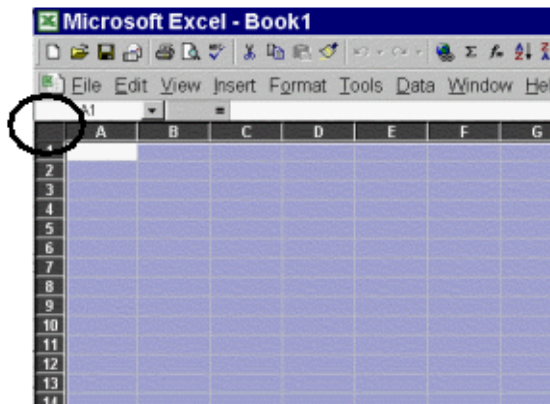
8. While all cells are highlighted, select **Format** from the Menu bar and choose **Cells**.

9. 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.   Column D should only contain unique DUNS numbers.**
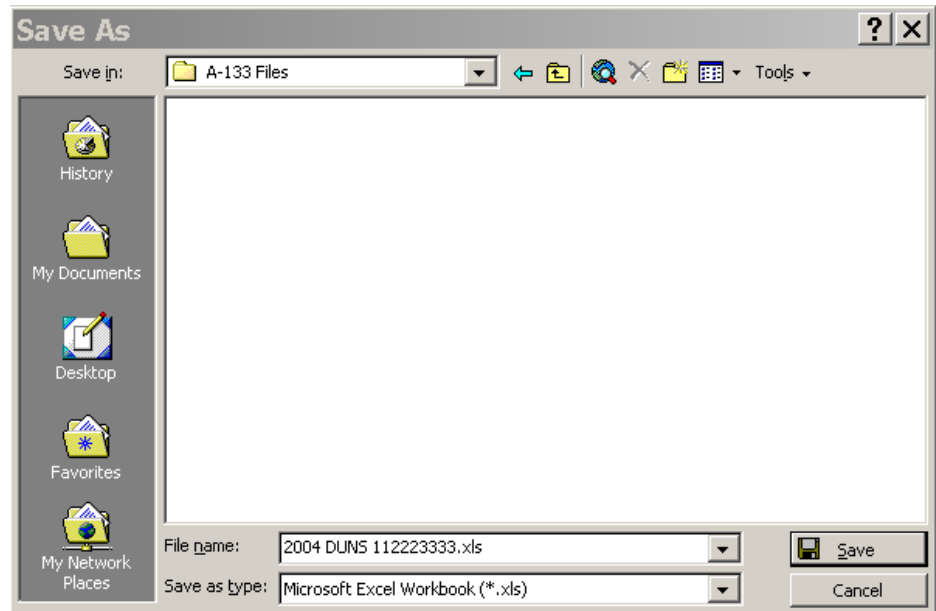
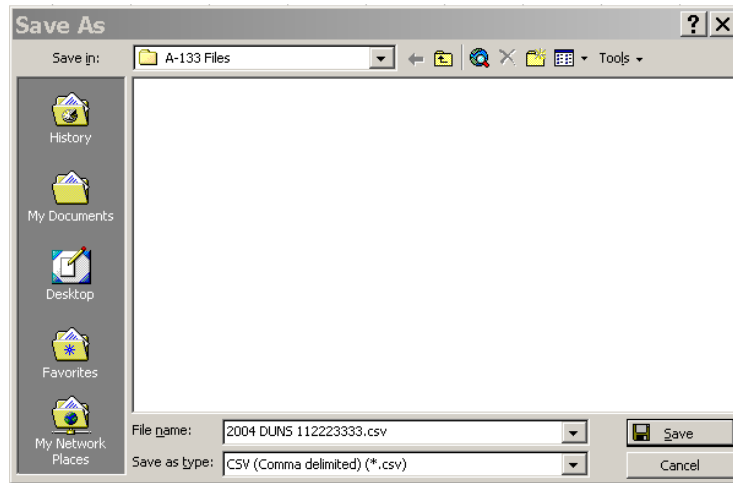Here is an example of how your data should appear:

Step 5. Saving your file. You will need to save your work as two files in two 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 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.

   d. Select **File** from the Menu bar and choose **Save As**.

   e. 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.


   f. 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.

c. If a message appears "Do you want to keep the workbook in this format?" click **Yes**.

d. Immediately close the file. If a message appears "Do you want to save the changes you made to 'YOURFILE.csv'?" click **No** (If you click Yes, additional formatting is added to your file).

e. Do not reopen the CSV file. Reopening the CSV file will add unwanted formatting. If you reopen the file, resave it as CSV.

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

6. Click the **UPLOAD MULTIPLE DUNS** button from the Main Menu or the top of Page 4.
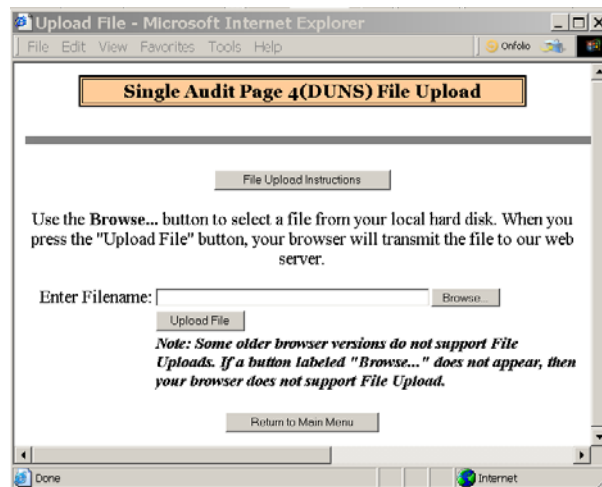
7. Click the **Browse…** button from the Single Audit File Upload page.

8. Locate the file in the appropriate **file folder** on your computer.

9. Select **All Files (*.*)** from the **Files of <u>t</u>ype:** 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 **<u>O</u>pen** button.
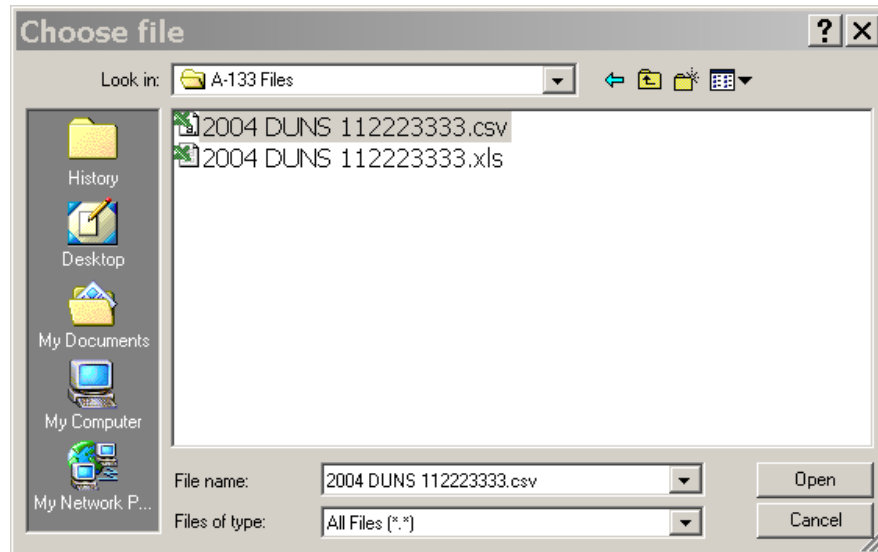
10. Click the Upload File button from the Single Audit File Upload window to upload your data into Page 3.

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.

Chapter

8

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 the required 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 of your form allows you to circulate the form for review 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, unless you 'unlock' your data collection form first (chapter 3).

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, 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, unless you 'unlock' your data collection form first (chapter 3). 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 Form will not be processed until the Federal Audit Clearinghouse receives your signed, certified copies in the mail.

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, unless you 'unlock' your data collection form first (chapter 3).

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, instead of printing using the Acrobat Reader®, to print your Form. If you choose this option, please be sure to print all four pages.

3. **The Auditee must <u>Sign and Date the Form</u>. 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, title of the signatory*** <u>and</u> ***date of signature***.

4. **The Auditor must <u>Sign and Date the Form</u>. 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 a single copy of the single audit reporting package (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.

CD-ROM Submission – See the FAC website for instructions. http://harvester.census.gov/fac/collect/formoptions.html

Federal Agency Two-Digit Prefix List (Appendix I)

01* African Development Foundation
23 Appalachian Regional Commission
88 Architectural & Transportation
  Barriers Compliance Board
13 Central Intelligence Agency
29 Commission on Civil Rights
78 Commodity Futures Trading
  Commission
87 Consumer Product Safety
  Commission
94 Corporation for National and
  Community Service
90 Denali Commission
10 Department of Agriculture
11 Department of Commerce
12 Department of Defense
84 Department of Education
81 Department of Energy
93 Department of Health and Human
  Services
97 Department of Homeland Security
14 Department of Housing and Urban
  Development
16 Department of Justice
17 Department of Labor
15 Department of the Interior
21 Department of the Treasury
20 Department of Transportation
64 Department of Veterans Affairs
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
39 General Services Administration
03* Institute of Museum and Library
  Services
04* Inter-American Foundation

61* International Trade Commission
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
53 President's Committee on
  Employment of the Persons with
  Disabilities
57 Railroad Retirement Board
85 Scholarship Foundations
58 Securities and Exchange
  Commission
59 Small Business Administration
60 Smithsonian Institution
96 Social Security Administration
62 Tennessee Valley Authority
98 U. S. Agency for International
  Development
19 U. S. Department of State
91 United States Institute of Peace
99 Miscellaneous

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

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Washington DC, Headquarters

800-253-0696

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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 data 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).
Report ID	Each data collection form created online is assigned a report id number. The report id is used to log into your online data collection form. Combining the report id with the version number will uniquely identify a data collection form
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
Version Number	Every online data collection form has a version number. When you create your online form, the first version number is '1'. Each time you 'unlock' your data collection form, the version number increases by one. Combining the report id with the version number will uniquely identify a data collection form

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