

Summary of Changes for the Revised Form SF-SAC (5-2004)

The current Data Collection Form (SF-SAC) and instructions are available on this same web page. Following is a summary of the significant changes for the final revised 2004 Form SF-SAC:

Part I

1. Added a new Item 5(d) to collect Dun & Bradstreet's Data Universal Numbering System (DUNS) numbers. This is added to be consistent with the DUNS numbers used in other grant related processing.
2. Added a new Item 5(e) to determine if multiple DUNS numbers are covered by the audit report ("Yes" or "No").
3. Added a new Item 5(f) "List the multiple DUNS covered in this report." In order to collect all of the DUNS numbers covered by the audit report.
4. Removed Items 8 and 9 concerning the determination of the cognizant agency for audit. The Federal Audit Clearinghouse (FAC) will use the information on current year direct and indirect awards to determine the oversight agency for audit. The FAC will use the official cognizant agency listing (<http://harvester.census.gov/fac/dissemin/reports2.html>) to determine cognizant agency assignment.

Part II

5. Altered instructions for Item 1 regarding type of audit report. The respondent may now choose either Unqualified opinion or any combination of Qualified, Adverse and/or Disclaimer of opinion. If the opinion(s) are other than Unqualified, the new instructions allow for the selection of more than one opinion.

Part III

6. Omitted Item 1 "Type of audit report on major compliance" and re-numbered all the items in Part III. This item was replaced with a new column Part III, Item 9 (h) "If yes, Type of audit report" to identify the type of audit report for each major program.
7. Changed the wording of Item 7 to "Were Prior Audit Findings related to **direct** funding shown in Summary Schedule of Prior Audit Findings?" in order to clarify the intent of this item is to determine if there were any prior audit findings on direct awards. This will help the FAC ensure proper distribution of the audit reports to Federal awarding agencies.
8. Added new column Item 9 (h) "If yes, Type of audit report" to identify the type of audit report for each major program.