

**Form SF-SAC Worksheet & Single Audit Component Checklist**  
For Audits With Fiscal Periods Ending in 2008, 2009 and 2010  
Enter and Submit Form SF-SAC data and Single Audit package only at:  
<http://harvester.census.gov/fac/collect/ddeindex.html>

AUDITEE \_\_\_\_\_

**PART I**

**1. Fiscal period ending date for this submission.**    \_\_/\_\_/\_\_\_\_

**2. Type of Circular A-133 audit.**    Single audit\_\_\_ or Program-specific audit\_\_\_

**3. Audit period covered.**  
Annual\_\_\_    Biennial\_\_\_    Other\_\_\_ (if other, how many months?\_\_\_)

**4. Auditee Identification Numbers (EIN and DUNS). List all applicable EIN and DUNS numbers.**

Primary EIN - \_\_\_\_\_

**Other EINs covered in this report:** \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Primary DUNS - \_\_\_-\_\_\_\_-\_\_\_\_\_

**Other DUNS covered in this report:** \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**5. Auditee Information (Name, address, Auditee contact, telephone numbers, and email).**

Name _____	Contact Name _____
Street _____	Title _____
City _____	Phone _____
State _____ Zip _____	Email _____

**6. Primary Auditor Information.**

Name _____	Contact Name _____
Street _____	Title _____
City _____	Phone _____
State _____ Zip _____	Email _____

**7. Is there Secondary Auditor information?** Yes \_\_\_\_\_ or No \_\_\_\_\_

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## 8. List Secondary Auditor information here (if applicable, 12 maximum).

Name \_\_\_\_\_ Contact Name \_\_\_\_\_  
Street \_\_\_\_\_ Title \_\_\_\_\_  
City \_\_\_\_\_ Phone \_\_\_\_\_  
State \_\_\_\_\_ Zip \_\_\_\_\_ Email \_\_\_\_\_

Name \_\_\_\_\_ Contact Name \_\_\_\_\_  
Street \_\_\_\_\_ Title \_\_\_\_\_  
City \_\_\_\_\_ Phone \_\_\_\_\_  
State \_\_\_\_\_ Zip \_\_\_\_\_ Email \_\_\_\_\_

Name \_\_\_\_\_ Contact Name \_\_\_\_\_  
Street \_\_\_\_\_ Title \_\_\_\_\_  
City \_\_\_\_\_ Phone \_\_\_\_\_  
State \_\_\_\_\_ Zip \_\_\_\_\_ Email \_\_\_\_\_

Name \_\_\_\_\_ Contact Name \_\_\_\_\_  
Street \_\_\_\_\_ Title \_\_\_\_\_  
City \_\_\_\_\_ Phone \_\_\_\_\_  
State \_\_\_\_\_ Zip \_\_\_\_\_ Email \_\_\_\_\_

Name \_\_\_\_\_ Contact Name \_\_\_\_\_  
Street \_\_\_\_\_ Title \_\_\_\_\_  
City \_\_\_\_\_ Phone \_\_\_\_\_  
State \_\_\_\_\_ Zip \_\_\_\_\_ Email \_\_\_\_\_

Name \_\_\_\_\_ Contact Name \_\_\_\_\_  
Street \_\_\_\_\_ Title \_\_\_\_\_  
City \_\_\_\_\_ Phone \_\_\_\_\_  
State \_\_\_\_\_ Zip \_\_\_\_\_ Email \_\_\_\_\_

Name \_\_\_\_\_ Contact Name \_\_\_\_\_  
Street \_\_\_\_\_ Title \_\_\_\_\_  
City \_\_\_\_\_ Phone \_\_\_\_\_  
State \_\_\_\_\_ Zip \_\_\_\_\_ Email \_\_\_\_\_

Name \_\_\_\_\_ Contact Name \_\_\_\_\_  
Street \_\_\_\_\_ Title \_\_\_\_\_  
City \_\_\_\_\_ Phone \_\_\_\_\_  
State \_\_\_\_\_ Zip \_\_\_\_\_ Email \_\_\_\_\_

## PART II

### 1. Type of Audit report.

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Mark either Unqualified opinion\_\_\_

OR

any combination of Qualified opinion\_\_\_, Adverse opinion\_\_\_  
or Disclaimer of opinion\_\_\_

**2. Is a "going concern" explanatory paragraph included in the audit report?**

Yes \_\_\_ or No\_\_\_

**3. Is a significant deficiency disclosed?** Yes \_\_\_ or No\_\_\_ (If No, skip to #5)

**4. Is any significant deficiency reported as a material weakness?**

Yes \_\_\_ or No\_\_\_

**5. Is a material noncompliance disclosed?** Yes \_\_\_ or No\_\_\_

## PART III

**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)**

Yes \_\_\_ or No\_\_\_

**2. What is the dollar threshold to distinguish Type A and Type B programs? (OMB Circular A-133 § \_\_\_ .520(b))** Yes \_\_\_ or No\_\_\_

**3. Did the auditee qualify as a low-risk auditee? (§ \_\_\_ .530)** Yes \_\_\_ or No\_\_\_

**4. Is a significant deficiency disclosed for any major program? (§ \_\_\_ .510(a)(1))**

Yes \_\_\_ or No\_\_\_

**5. Is any significant deficiency reported for any major program as a material weakness? (§ \_\_\_ .510(a)(1))** Yes \_\_\_ or No\_\_\_

**6. Are any known questioned costs reported? (§ \_\_\_ .510(a)(3) or (4))**

Yes \_\_\_ or No\_\_\_

**7. Were Prior Audit Findings related to direct funding shown in the Summary Schedule of Prior Audit Findings? (§ \_\_\_ .315(b))** Yes \_\_\_ or No\_\_\_

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**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 U.S. Agency for International Development \_\_\_\_
  - 10 Agriculture \_\_\_\_
  - 23 Appalachian Regional Commission \_\_\_\_
  - 11 Commerce \_\_\_\_
  - 94 Corporation for National and Community Service \_\_\_\_
  - 12 Defense \_\_\_\_
  - 84 Education \_\_\_\_
  - 81 Energy \_\_\_\_
  - 66 Environmental Protection Agency \_\_\_\_
  - 39 General Services Administration \_\_\_\_
  - 93 Health and Human Services \_\_\_\_
  - 97 Homeland Security \_\_\_\_
  - 14 Housing and Urban Development \_\_\_\_
  - 03 Institute of Museum and Library Services \_\_\_\_
  - 15 Interior \_\_\_\_
  - 16 Justice \_\_\_\_
  - 17 Labor \_\_\_\_
  - 09 Legal Services Corporation \_\_\_\_
  - 43 National Aeronautics and Space Administration \_\_\_\_
  - 89 National Archives and Records Administration \_\_\_\_
  - 05 National Endowment for the Arts \_\_\_\_
  - 06 National Endowment for the Humanities \_\_\_\_
  - 47 National Science Foundation \_\_\_\_
  - 07 Office of National Drug Control Policy \_\_\_\_
  - 59 Small Business Administration \_\_\_\_
  - 96 Social Security Administration \_\_\_\_
  - 19 U.S. Department of State \_\_\_\_
  - 20 Transportation \_\_\_\_
  - 21 Treasury \_\_\_\_
  - 64 Veterans Affairs \_\_\_\_
  - 00 None \_\_\_\_
- Other Specify: \_\_\_\_\_

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**Questions 9-10. List all Federal Awards expended during fiscal year and audit findings using this table as a worksheet.**

9. FEDERAL AWARDS EXPENDED DURING FISCAL YEAR								10. AUDIT FINDINGS	
9a. Federal Agency Prefix 1	9b. Extension 2	9c. Research and Development	9d. Name of Federal Program	9e. Amount Expended	9f. Direct Award	9g. Major Program	9h. If MP, type of audit report 3	10a. Type (s) of compliance requirement(s) 4	10b. Audit finding reference number(s) 5
		Yes or No			Yes or No	Yes or No			
		Yes or No			Yes or No	Yes or No			
		Yes or No			Yes or No	Yes or No			
		Yes or No			Yes or No	Yes or No			
		Yes or No			Yes or No	Yes or No			
		Yes or No			Yes or No	Yes or No			
		Yes or No			Yes or No	Yes or No			
		Yes or No			Yes or No	Yes or No			
		Yes or No			Yes or No	Yes or No			
		Yes or No			Yes or No	Yes or No			
		Yes or No			Yes or No	Yes or No			
		Yes or No			Yes or No	Yes or No			
		Yes or No			Yes or No	Yes or No			
		Yes or No			Yes or No	Yes or No			
		Yes or No			Yes or No	Yes or No			

**Total Federal Awards Expended \$ \_\_\_\_\_**

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Note the following:

- 1 See Appendix 1 of instructions for valid Federal Agency two-digit prefixes.
- 2 Or other identifying number when the Catalog of Federal Domestic Assistance (CFDA) number is not available. (See *Instructions*)
- 3 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.
- 4 Enter the letter(s) of all type(s) of compliance requirement(s) that apply to audit findings (i.e., noncompliance, significant deficiency (including material weaknesses), questioned costs, fraud, and other items reported under §\_\_ .510(a)) reported for each Federal program.

- A. Activities allowed or unallowed
- B. Allowable costs/cost principles
- C. Cash management
- D. Davis - Bacon Act
- E. Eligibility
- F. Equipment and real property management
- G. Matching, level of effort, earmarking
- H. Period of availability of Federal Funds
- I. Procurement and suspension and debarment
- J. Program Income
- K. Real property acquisition and relocation assistance
- L. Reporting
- M. Subrecipient monitoring
- N. Special tests and provisions
- O. None
- P. Other

5 N/A for NONE

<b>Single Audit Component Checklist</b>
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Please enter the starting pdf file page number for each of the following components. If auditor reports have been completed, then list the starting page number of the combined report for each corresponding report on the checklist. If a component is not required, enter 'N/A' instead of a page number. Each component on the checklist must have a numeric page number or 'N/A' listed.

<u>Page Number</u>	<u>Component</u>
_____	Financial Statement(s) §__ .310(a)
_____	Schedule of expenditures of Federal Awards §__ .310(b)
_____	Summary Schedule of Prior Audit Findings §__ .315(b)
_____	Opinion on Financial Statements §__ .505(a)
_____	A-133 Report on Internal Control §__ .505(b) (major programs)
_____	GAS Report on Internal Control §__ .505(b)
_____	A-133 Report on Compliance §__ .505(c) (major programs)
_____	GAS Report on Compliance §__ .505(c)
_____	Schedule of Findings and Questioned Costs §__ .505(d)
_____	Corrective Action Plan (if findings) §__ .315(c)
_____	Opinion or Disclaimer of Opinion on Schedule of Federal Awards §__ .505(a)