

# INSTRUCTIONS FOR COMPLETING FORM SF-SAC, REPORTING ON AUDITS OF STATES, LOCAL GOVERNMENTS, AND NON-PROFIT ORGANIZATIONS FOR FISCAL YEAR END DATES ON OR AFTER JANUARY 1, 2001

**Note: Audits covering fiscal year end dates prior to January 1, 2001 should use the prior version of Form SF-SAC dated 8/97.**

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 30 hours for large auditees (i.e., auditees most likely to administer a large number of Federal awards) and 6 hours for all other auditees. These amounts reflect estimates of reporting burden on both auditees and auditors relating to the data collection form, including the time to review instructions, obtain the needed data, and complete and review the information collection.

Office of Management and Budget (OMB) Circular A-133 (the Circular), "Audits of States, Local Governments, and Non-Profit Organizations," requires non-Federal entities that expend \$300,000 or more in a year in Federal awards to have an audit conducted in accordance with the Circular.

The Circular (§\_\_ 320(b)) requires auditees to submit a completed Form SF-SAC (the form), along with other specified reports, to the Federal clearinghouse designated by OMB (currently the U.S. Bureau of the Census). 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 data collection form if their single audit report is included in another auditee report. **Example: If a state university is included in the state single audit report and data collection form, the university should not submit a reporting package or data collection form to the Federal clearinghouse.**

## SUBMISSION TO FEDERAL CLEARINGHOUSE

**Auditees with eighty or fewer program lines on their Form SF-SAC are encouraged to use the online Internet submission option available on the Federal Audit Clearinghouse website. Auditees and auditors reduce the likelihood of errors on the Form SF-SAC by using the online Internet submission option.**

**The website address is:**  
**<http://harvester.census.gov/sac>.**

**Only an approved form will be accepted.** There are five approved Form SF-SAC formats: an original or photocopy of the paper form, a Microsoft Word template, a WordPerfect template, an on-line Internet form (with editing capabilities), and a spreadsheet file of the Federal awards and audit finding data. All of the options are available on the Federal Audit Clearinghouse website which is located at: <http://harvester.census.gov/sac>.

The form must be signed and dated by both the auditee and auditor. Although a photocopy of the form is acceptable, signatures must be original. Submission of anything other than a completed form and reporting package will not be accepted.

## WHO TO CONTACT WITH QUESTIONS

For audit related questions, please contact the Federal awarding agency involved or 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 also accessible via the Internet at <http://www.whitehouse.gov/OMB/grants>.

For questions concerning the submission process or the form, contact the Federal Audit Clearinghouse (1.888.222.9907). Information can also be found on the Internet (<http://harvester.census.gov/sac>).

## DESCRIPTION OF FORM

### PART I - GENERAL INFORMATION

The auditee shall complete this section (except Items 4 and 7) and sign and date the certification statement provided in Item 6 (g).

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

Enter the last day of the fiscal period covered by the audit. The form applies to audits covering fiscal year end dates on or after January 1, 2001.

**Note: Audits covering fiscal year end dates prior to January 1, 2001 should use the prior version of Form SF-SAC dated 8/97.**

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

Check the appropriate box. §\_\_.200 of the Circular requires non-Federal entities that expend \$300,000 or more in a year in Federal awards to have a single audit conducted in accordance with §\_\_.500, except when they elect to have a program-specific audit conducted in accordance with §\_\_.235.

#### Item 3 - Audit Period Covered

Check 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 - Employer Identification Number (EIN)

##### (a) Auditee EIN

Enter the auditee EIN, which is the 9-digit Taxpayer Identification Number assigned by the Internal Revenue Service (IRS). If the single audit report includes multiple EIN's, enter the principal EIN. Also, using the spaces provided, enter the principal EIN on the top of each page.

#### (b) Multiple EIN's Covered by the Single Audit Report

Check the appropriate box to indicate whether 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 separate EIN.)

#### (c) List of Multiple EIN's Covered by the Single Audit Report

List all of the 9-digit EIN's covered in this report. Only include the EIN numbers for departments/units/etc included in the single audit (e.g., do not include departments/units/etc which did not have Federal awards). If additional space is required, photocopy page 4 and attach the additional page(s) to the form.

#### Item 6 - Auditee Information

- (a-f) Enter auditee contact information.
- (g) A senior representative of the auditee (e.g., State controller, director of finance, chief executive officer, chief financial officer) shall sign the statement that the information on the form is accurate and complete as required by §\_\_.320 of the Circular. The signature must be an original signature. Provide the name and title of the signatory and date of signature.

#### Item 7 - Auditor Information

The auditor shall complete 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 auditors or audit organizations are used to conduct the audit work, the lead or coordinating auditor shall provide their information in item 7 (a-f) and attach a sheet to the form with information about other auditors.
- (g) 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. The signature must be an original signature.

#### **Item 8 - Did the Auditee Expend More Than \$25 Million in Federal Awards**

Check the appropriate box. If the answer is "Yes", identify the Cognizant agency for audit in Part I - Item 9. An auditee will only have a cognizant agency for audit in years when Federal awards expended are greater than \$25 million regardless of whether a cognizant agency was designated in prior years.

#### **Item 9 - Name of Federal Agency Which Provided the Predominant Amount of Direct Funding in Fiscal Year 2000**

Recipients expending more than \$25 million a year in Federal awards shall have a cognizant agency for audit. The designated cognizant agency for audit shall be the Federal agency that provided the predominant amount of direct funding. The determination of the predominant amount of direct funding shall be based upon direct Federal awards expended in the recipient's fiscal year ending in 2000. §\_\_.400(a) of the Circular allows a Federal awarding agency with cognizance for an auditee to reassign cognizance to another Federal awarding agency which provides substantial direct funding and agrees to be the cognizant agency for audit. If cognizance has been reassigned under §\_\_.400(a), enter the name of the Federal agency reassigned cognizance in lieu of the Federal agency providing the predominant amount of direct funding in 2000.

### **PART II - FINANCIAL STATEMENTS**

The auditor shall complete this section of the form. All information for this section should be obtained from the opinions on the financial statements only.

### **PART III - FEDERAL PROGRAMS**

The auditor shall complete this section of the form.

#### **Item 1 - Type of Audit Report on Major Program Compliance**

If the audit report on all major program compliance is unqualified, check box 1. If the audit report for one or more major programs is other than unqualified, check boxes 2, 3, or 4, as applicable.

For example, if the audit report on major program compliance for an auditee with three major programs includes an unqualified opinion for one program, a qualified opinion for the second program, and a disclaimer of opinion for the third program, then check boxes 2 and 4, but not 1 and 3.

#### **Item 2 - Auditor's Report on Financial Statements**

Refer to the American Institute of Certified Public Accountants (AICPA) Statement of Position (SOP) 98-3 paragraph 10.54 for reference.

#### **Item 3 - Dollar Threshold to Distinguish Type A and Type B Programs**

Enter the dollar threshold used to distinguish between Type A and Type B programs as defined in §\_\_.520(b) of the Circular. The dollar threshold must be \$300,000 or higher. Please round to the nearest dollar.

#### **Item 4 - Low-Risk Auditee**

Indicate whether or not the auditee qualifies as a low-risk auditee under §\_\_.530 of the Circular.

#### **Items 5 & 6 - Reportable Conditions and Material Weaknesses**

Indicate whether or not the Schedule of Findings and Questioned Costs included any reportable conditions in internal controls for major programs and whether or not any reportable conditions were material weaknesses.

#### **Item 7 - Questioned Costs**

Indicate whether or not the Schedule of Findings and Questioned Costs disclosed any known questioned costs.

#### **Item 8 - Audit Findings**

Indicate whether or not the audit disclosed any current year audit findings related to funding provided **directly** from Federal awarding agencies, as reported in Part III, Item 11, which the auditor is required to report under §\_\_.510(a) of the Circular A-133. If marked Yes, the answers for Part III, Item 12 must reflect the findings.

#### **Item 9 - Summary Schedule of Prior Audit Findings**

Indicate whether or not a Summary Schedule of Prior Audit Findings was prepared.

### Item 10 - Federal Agencies Required to Receive the Reporting Package

Check 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 disclosed audit findings relating to Federal awards that Federal awarding agency provided **directly** OR the summary schedule of prior audit findings reported the status of any audit findings relating to Federal awards that Federal awarding agency provided **directly**. Note that the auditee must submit to the Clearinghouse: one reporting package for each Federal agency marked in this question; one archival reporting package; and, one reporting package for the Federal cognizant agency for audit (as identified in Part I - Item 9). Check the appropriate box to indicate if an additional copy of the reporting package is required for the Cognizant agency. Then count the number of boxes checked and enter the number on the total line.

### Item 11 - Federal Awards Expended

The information to complete columns (a), (b), (c), (d), and (e) shall be obtained from the Schedule of Expenditures of Federal Awards. The information to complete column (f) shall be obtained from the Schedule of Findings and Questioned Costs. It is important to note that Item 11 shall include 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 space is required, photocopy page 3 and attach the additional page(s) to the form, and enter the total for all pages in the "Total Federal Awards Expended" block on the last page.

\*\* Note: If the Schedule of Expenditures of Federal Awards contains more than 40 program lines, auditee's may file this page via an electronic spreadsheet. Instructions for this option are available on the Federal Audit Clearinghouse website under "Data Collection Form Options - Electronic Page 3 Instructions". The Internet address is: <http://harvester.census.gov/sac>.

### Column (a) - Federal Agency Two-Digit Prefix and CFDA Number

### Programs with a CFDA Number

Enter the first two digits of the Catalog of Federal Domestic Assistance (CFDA) number (Federal agency two-digit prefix) assigned to the Federal award in the first two spaces. In the remaining space provided, enter the last three digits of the CFDA number. If this information is unavailable, consult the Federal awarding agency or pass-through entity to obtain this number. The CFDA is available on the Internet at <http://www.cfda.gov>.

Example: The Education program 84.033 would be entered as:

8	4	033
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### Programs with No CFDA Number

In the first two spaces, enter the Federal agency's two-digit prefix (as listed in Attachment 1).

Example: A Defense program with no CFDA number would be entered as:

1	2	
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### Programs with No CFDA Number, but with a Contract Number

As an option, you may follow the two-digit prefix with the contract number.

Example: An HHS program with no CFDA number, but with a contract number of 9999999 would be entered as:

9	3	9999999
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### Column (b) - Research and Development

Indicate whether or not the Federal program is a Research and Development (R&D) program as defined in §\_\_.105 of the Circular. When a CFDA program consists of part R&D and part non-R&D, list the R&D expenditure detail on one line, and the non-R&D expenditure detail on a second line.

### Column (c) - Name of Federal Program

Enter the name of the Federal program.

**Column (d) - Amount of Federal Expenditures**

Enter the amount of expenditures included in the Schedule of Expenditures of Federal Awards (Schedule) for each Federal program. It is important to note that amounts shall be provided for 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. Please round to the nearest dollar.

**Column (e) - Direct Award**

Indicate whether or not the award was received directly from a Federal awarding agency. When an award consists of both direct and indirect (i.e., received by a subrecipient from a pass-through entity) funds, list the direct expenditure detail on one line, and the indirect expenditure detail on a second line. When a single audit reporting entity receives direct awards and transfers them to another part of the same single audit reporting entity, these awards should still be reported as direct (e.g., transfers within the single audit reporting entity do not create a recipient subrecipient/relationship).

**Column (f) - Major Program**

Indicate whether or not the Federal program is a major program, as defined in §\_\_.520 of the Circular.

**Item 12 - Audit Findings**

The information to complete columns (a) and (b) shall be 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 N/A for both items. 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 2 on page 3, enter the letters that correspond to the type(s) of compliance requirement(s) applicable to the audit findings reported for each Federal program (i.e., non-compliance, internal control, questioned costs, fraud and other items reported under §\_\_.510(a)). Do not list all compliance requirements that were tested.

Normally, audit findings will be covered by the 14 types of compliance requirements described in Part 3 of the OMB Circular A-133 Compliance Supplement. If the finding is not covered by one of these, enter "O" for "Other". If there were no audit findings, enter N/A for "None".

**Column (b) - Audit Finding Reference Number(s)**

Enter the audit finding reference number(s) for audit findings (e.g. non-compliance, internal control, questioned costs, fraud, and other items reported under for §\_\_.510(a)) in the Schedule of Findings and Questioned Costs. If no audit findings were reported, enter N/A for "Not Applicable".

## APPENDIX 1

### Federal Agency Two-Digit Prefix List

		09	Legal Services Corporation
		42	Library of Congress
01	African Development Foundation	91	Miscellaneous Foundations & Commissions
02	Agency for International Development	99	Miscellaneous
10	Department of Agriculture	43	National Aeronautics & Space Administration
23	Appalachian Regional Commission		
88	Architectural & Transportation Barriers Compliance Board	89	National Archives & Records Administration
13	Central Intelligence Agency	92	National Council on Disability
11	Department of Commerce	44	National Credit Union Administration
29	Commission on Civil Rights	05	National Endowment for the Arts
78	Commodity Futures Trading Commission	06	National Endowment for the Humanities
87	Consumer Product Safety Commission	68	National Gallery of Art
94	Corporation for National Service	46	National Labor Relations Board
12	Department of Defense	47	National Science Foundation
84	Department of Education	77	Nuclear Regulatory Commission
81	Department of Energy	07	Office of National Drug Control Policy
66	Environmental Protection Agency	27	Office of Personnel Management
30	Equal Employment Opportunity Commission	70	Overseas Private Investment Corporation
		08	Peace Corps
32	Federal Communications Commission	86	Pension Benefit Guaranty Corporation
83	Federal Emergency Management Agency	22	Postal Service
33	Federal Maritime Commission	53	President's Committee on Employment of the Handicapped
34	Federal Mediation and Conciliation Service		
18	Federal Reserve System	57	Railroad Retirement Board
36	Federal Trade Commission	85	Scholarship Foundations
39	General Services Administration	58	Securities and Exchange Commission
40	Government Printing Office	59	Small Business Administration
93	Department of Health and Human Services	60	Smithsonian Institution
14	Department of Housing and Urban Development	96	Social Security Administration
		19	Department of State
03	Institute for Museum Services	62	Tennessee Valley Authority
04	Inter-American Foundation	20	Department of Transportation
15	Department of Interior	21	Department of Treasury
61	International Trade Commission	82	United States Information Agency
41	Interstate Commerce Commission	64	Department of Veterans Affairs
16	Department of Justice		
17	Department of Labor		