

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 six 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 (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.

Circular (§___. 320(b)) requires auditees to submit a completed Form SF-SAC (form), along with the reporting package, to the Federal clearinghouse designated by OMB (currently the U.S. Bureau of the Census). The reporting package is defined in §___. 320(c) of the Circular. Auditees are also required to send a copy of the reporting package (or written notification of no findings (§___. 320(e)) to any pass-through entity from which they receive Federal funds. Submissions to a pass-through entity should not include the form.

Auditees should not submit a reporting package or data collection form if their single audit report is included in another auditee's report. **Example: If a state university is included in the state single audit report and Form SF-SAC, the university should not submit a reporting package or data collection form to the Federal clearinghouse.**

SUBMISSION TO FEDERAL CLEARINGHOUSE

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

Only an approved form will be accepted. There are two approved Form SF-SAC formats: an original or a photocopy of the paper form or the on-line Internet submission option (with editing capabilities). Spreadsheet files for reporting the multiple Employer Identification Numbers (EINs) and Federal awards and audit finding data can be prepared and submitted through the on-line system. Both of the options are available on the FAC website.

The form must be signed and dated by both the auditee and auditor. A photocopy of the form is acceptable. Submission of the on-line Internet Form SF-SAC will require the user to print a hard copy of the final form after the form passes all the edits, obtain the auditee and auditor signatures, and forward the signed Form SF-SAC along with the reporting package to the FAC. Submission of anything other than a complete 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 accessible via the Internet

at 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 completes this section (except Items 4 and 7) and signs and dates the certification statement provided in Item 6(g).

Item 1 - Fiscal Period 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 available on the FAC website (<http://harvester.census.gov/sac/>).

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 nine-digit Taxpayer Identification Number assigned by the Internal Revenue Service (IRS). If the single audit report includes multiple EINs, enter the principal EIN. Also, using the spaces provided, enter the principal EIN on the top of each page.

(b) Multiple EINs 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 EIN.)

(c) List of Multiple EINs Covered by the Single Audit Report

List all of the nine-digit EINs covered in this report on the Part I, Item 5(c) (page 4) continuation sheet. List only 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 lines are needed, photocopy page 4 and attach the additional page(s) to the form.

Note: Auditees may file this page via an electronic spreadsheet using the online submission option. Instructions for this option are included in the on-line filing instructions which are available on the FAC website.

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) signs the statement that the information on the form is accurate and complete as required by §__.320 of the Circular. Provide the printed name and title of the signatory and date of signature.

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, the lead or coordinating auditor shall provide its information in Item 7(a-f) and attach a sheet to the form with the same information about other auditor organizations.
- (g) The auditor listed in Part I, Item 7(a) is the

same auditor that signs the auditor statement. Additional auditors may sign the form, but only the first name listed will be entered into the database.

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. If the answer is “No,” skip to Part II, Item 1.

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

This question should only be answered by recipients expending more than \$25 million this year in Federal awards. The designated cognizant agency for audit is the Federal agency that provided the predominant amount of **direct** funding. To provide for continuity of cognizance, the determination of the predominant amount of direct funding is based on direct federal awards expended in the recipient’s fiscal years ending in 2000, 2005 and every fifth year thereafter. §__.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 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) on the financial statements.

PART III - FEDERAL PROGRAMS

The auditor completes 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 - When the Audit of Federal Awards Does Not Encompass the Entirety of the Auditee’s Operation

Refer to the American Institute of Certified Public Accountants (AICPA) Statement of Position (SOP) 98-3 Chapter 10.

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. 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 and 6 - Reportable Conditions and Material Weaknesses

Indicate whether or not the Schedule of Findings and Questioned Costs included any reportable conditions in internal control 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, and required to be reported under §__.510(a) of the Circular. If the answer is “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 (as defined in §__.320(c)) for each Federal agency marked in this question, one archival reporting package, and one reporting package, if not marked above, for the Federal cognizant agency for audit (if 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 During Fiscal Year

It is preferred that the program lines in Part III, Item 11 be listed in the same order as shown in the Schedule of Expenditures of Federal Awards.

Clusters, with the exception of R&D, should be broken out and each individual program must be listed on a separate line. The R&D cluster should be reported at the same level of detail as the Schedule of Expenditures of Federal Awards.

The information to complete columns (a), (b), (c),

(d), and (e) is obtained from the Schedule of Expenditures of Federal Awards. The information to complete column (f) is obtained from the Schedule of Findings and Questioned Costs. Note that Item 11 includes the required information for each Federal program presented in the Schedule of Expenditures of Federal Awards (and notes thereto), regardless of whether audit findings are reported. If additional lines are needed, photocopy page 3 and attach the additional page(s) to the form, and enter the total for all pages in the “Total Federal Awards Expended” block on the last page.

Note: Auditees may file this page via an electronic spreadsheet using the online submission option. Instructions for this option are included in the on-line filing instructions which are available on the Federal Audit Clearinghouse website.

Column (a) - Federal Agency Prefix and CFDA Number

Programs with a CFDA Number

In the first two spaces, 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 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 Appendix 1).

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

0	2	
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Programs with No CFDA Number but Award Has a Contract or Grant Number

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

Example: An NSF program with part R&D and part non-R&D for CFDA 47.076 would be entered as:

Federal Agency Prefix and CFDA Number			R & D	N A M E	A M O U N T
4	7	076	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Education & Human Resources	23456
4	7	076	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Education & Human Resources	89101

Column (c) - Name of Federal Program

Enter the name of the Federal program as shown in the CFDA.

Column (d) - Amount Expended

Enter the amount of expenditures included in the Schedule of Expenditures of Federal Awards (Schedule) 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. 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).

Example: A DOL program with part direct and part indirect for CFDA 17.250 would be entered as:

Federal Agency Prefix and CFDA Number			R & D	N A M E	A M O U N T	D I R E C T
1	7	250	<input type="checkbox"/> Y <input checked="" type="checkbox"/> N	JTPA	133337	<input type="checkbox"/> Y <input checked="" type="checkbox"/> N
1	7	250	<input type="checkbox"/> Y <input checked="" type="checkbox"/> N	JTPA	995582	<input checked="" type="checkbox"/> Y <input type="checkbox"/> N

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 rows of Item 12 directly correspond to matching rows in Item 11. 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" and N/A, respectively, for items (a) and (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 2 on page 3, enter the letter(s) that correspond to the type(s) of compliance requirement(s) applicable to the audit findings (i.e., noncompliance, reportable conditions (including material weaknesses), questioned costs, fraud and other items reported under §__.510(a)) reported for each Federal program. Do not list all types of compliance requirements that were tested. Normally, audit findings will be covered by the 14 types of compliance requirements described in Part 3 of the “OMB Circular A-133 Compliance Supplement.” If the audit finding is not covered by one of these, enter “P” for “Other.” If there were no audit findings, enter “O” for “None.”

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

Enter the audit finding reference number(s) for audit findings (i.e., noncompliance, reportable conditions (including material weaknesses), questioned costs, fraud, and other items reported under for §__.510(a)) in the Schedule of Findings and Questioned Costs. If no audit findings were reported, enter N/A for "Not applicable."

Federal Agency Two-Digit Prefix List

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	89	National Archives & Records Administration
88	Architectural & Transportation Barriers Compliance Board	92	National Council on Disability
13	Central Intelligence Agency	44	National Credit Union Administration
11	Department of Commerce	05	National Endowment for the Arts
29	Commission on Civil Rights	06	National Endowment for the Humanities
78	Commodity Futures Trading Commission	68	National Gallery of Art
87	Consumer Product Safety Commission	46	National Labor Relations Board
94	Corporation for National Service	47	National Science Foundation
12	Department of Defense	77	Nuclear Regulatory Commission
84	Department of Education	07	Office of National Drug Control Policy
81	Department of Energy	27	Office of Personnel Management
66	Environmental Protection Agency	70	Overseas Private Investment Corporation
30	Equal Employment Opportunity Commission	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	57	Railroad Retirement Board
18	Federal Reserve System	85	Scholarship Foundations
36	Federal Trade Commission	58	Securities and Exchange Commission
39	General Services Administration	59	Small Business Administration
40	Government Printing Office	60	Smithsonian Institution
93	Department of Health and Human Services	96	Social Security Administration
14	Department of Housing and Urban Development	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		

09 Legal Services Corporation

42 Library of Congress