

INSTRUCTIONS FOR COMPLETION OF SF-SAC, REPORTING ON AUDITS OF STATES, LOCAL GOVERNMENTS, AND NON-PROFIT ORGANIZATIONS

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.

SUBMISSION TO FEDERAL CLEARINGHOUSE

Only an approved version of the form will be accepted. This means: an original or photocopy of the form, or a document produced from the approved word processing templates available at the website below. The form must be signed and dated by both the auditee and auditor. 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 Compliance Supplement contains Federal agency contact information for A-133 audits.

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.

- **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). Also, using the spaces provided, enter the EIN on the top of each page.

(b) Multiple EINs Covered in the 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.) If yes, indicate the principal EIN under 5 (a).

- **Item 6 – Auditee Information**

(a-f) Enter auditee 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. Provide the name and title of the signatory and date of signature.

FORMS WITHOUT ALL ITEMS COMPLETED WILL BE RETURNED TO THE AUDITEE

INSTRUCTIONS FOR COMPLETION OF SF-SAC, REPORTING ON AUDITS OF STATES, LOCAL GOVERNMENTS, AND NON-PROFIT ORGANIZATIONS – Continued

• 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 the same 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.

• Item 8 – Federal Cognizant or Oversight Agency for Audit

Check the appropriate box. Auditees expending more than \$25 million a year have a Federal cognizant agency. Auditees expending less than \$25 million a year have a Federal oversight agency.

• Item 9 – Name of Federal Cognizant or Oversight Agency for Audit

Check the appropriate box to indicate the name of the Federal cognizant or oversight agency for audit determined in accordance with §__.400(a) or (b) of the Circular. This will most often be the one Federal awarding agency that provides the predominant amount of direct funding. State and/or other pass-through entities should not be listed. Cognizant assignments are established every 5 years.

PART II – FINANCIAL STATEMENTS

The auditor shall complete this section of the form. All information for this section should be obtained from the audit reporting 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 – 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 3 – Low-Risk Auditee

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

• Item 4 – Audit Findings

Indicate whether or not the audit disclosed any audit findings which the auditor is required to report under §__.510(a) of the Circular A-133. If marked Yes, the answers for Part III, Item 7 must reflect the findings. If marked No, the answer for Part III, Item 7 must not show any findings.

• Item 5 – 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 the 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. If no Federal awarding agency is required to receive a copy of the reporting package, mark "None." Note that the auditee must send the Clearinghouse one reporting package for each Federal agency selected in this question, plus one archival reporting package.

• Item 6 – Federal Awards Expended

The information to complete columns (a), (b), and (c) shall be obtained from the Schedule of Expenditures of Federal Awards. It is important to note that Item 6 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 were 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.

FORMS WITHOUT ALL ITEMS ANSWERED WILL BE RETURNED TO THE AUDITEE

INSTRUCTIONS FOR COMPLETION OF SF-SAC, REPORTING ON AUDITS OF STATES, LOCAL GOVERNMENTS, AND NON-PROFIT ORGANIZATIONS – Continued

Column (a) – CFDA Number

Enter the number assigned to the Federal program in the Catalog of Federal Domestic Assistance (CFDA). Consult the Federal awarding agency or pass-through entity to obtain this number.

For research and development programs that do not have a CFDA number, enter the Federal agency's two-digit prefix (as listed in Appendix 1) followed by a period and the letters "RD". For example, an HHS research program would be entered as "93.RD".

For other programs that do not have a CFDA number, enter only the Federal agency's two-digit prefix (as listed in Appendix 1). For programs with contract numbers, you may follow the two-digit prefix with a period and the contract number. For example, an HHS program with a contract number would be entered as "93.999999999".

Column (b) – Name of Federal Program

Enter the name of the Federal program.

Column (c) – 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.

• Item 7 – Audit Findings and Questioned Costs

The rows of Item 7 directly correspond to matching rows in Item 6. The information to complete columns (a), (b), (c), (d) and (e) 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 provide information for a specific row and if there are no audit findings, questioned costs, or internal control findings, the auditor should mark O, N/A, C, and N/A for items (b),(c),(d), and (e), respectively.

Please note that Part III, Item 4 and Part III, Item 7 are directly related. If Item 4 indicates findings, then Item 7 must indicate findings. If Item 4 indicates no findings, then all items in Item 7 must indicate no findings.

Column (a) – Major Program

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

Column (b) – Type of Compliance Requirement

Using the list provided on the form in footnote 2 on page 3, enter the letters that correspond to the type(s) of compliance requirements applicable to the audit findings and questioned costs reported for each Federal program. Do not list all compliance requirements that were tested. If there were no audit findings or questioned costs, enter O for "None".

Column (c) – Questioned Costs

Enter the amount of questioned costs by Federal program. If no questioned costs were reported, enter N/A for "Not Applicable." Please round to the nearest dollar.

Column (d) – Internal Control Findings

Check the appropriate box, using the list provided on the form in footnote 3 on page 3, that corresponds to the internal control findings that apply to the Federal program. If all findings for the program are Material Weaknesses, enter A. If findings for the program include some Reportable Conditions that are Material Weaknesses and some Reportable Conditions that are not, enter A and B. If findings for the program include only Reportable Conditions that are not Material Weaknesses, enter B. If there are no findings for the program, enter C for "None Reported."

Column (e) – Audit Finding Reference Number(s)

Enter the audit finding reference number(s) for audit findings included in the Schedule of Findings and Questioned Costs. If no audit findings were reported, enter N/A for "Not Applicable."

FORMS WITHOUT ALL ITEMS ANSWERED WILL BE RETURNED TO THE AUDITEE

APPENDIX 1
Federal Agency Two-Digit Prefix List

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

FORMS WITHOUT ALL ITEMS ANSWERED WILL BE RETURNED TO THE AUDITEE

**Data Collection Form for Reporting on
AUDITS OF STATES, LOCAL GOVERNMENTS, AND NON-PROFIT ORGANIZATIONS**

▶ Complete this form, as required by OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations."

RETURN TO **Single Audit Clearinghouse**
1201 E. 10th Street
Jeffersonville, IN 47132

PART I **GENERAL INFORMATION** *(To be completed by auditee, except for Item 7)*

1. Fiscal year ending date for this submission Month / Day / Year	2. Type of Circular A-133 audit 1 <input type="checkbox"/> Single audit 2 <input type="checkbox"/> Program-specific audit
---	--

3. Audit period covered 1 <input type="checkbox"/> Annual 2 <input type="checkbox"/> Biennial 3 <input type="checkbox"/> Other – _____ Months	FEDERAL GOVERNMENT USE ONLY	4. Date received by Federal clearinghouse
---	------------------------------------	--

5. Employer Identification Number (EIN)

a. Auditee EIN

--	--	--	--	--	--	--	--	--	--

b. Are multiple EINs covered in this report? 1 Yes 2 No

6. AUDITEE INFORMATION

a. Auditee name _____

b. Auditee address *(Number and street)* _____
 City _____
 State _____ ZIP Code _____

c. Auditee contact
 Name _____
 Title _____

d. Auditee contact telephone
 () -

e. Auditee contact FAX *(Optional)*
 () -

f. Auditee contact E-mail *(Optional)* _____

7. AUDITOR INFORMATION *(To be completed by auditor)*

a. Auditor name _____

b. Auditor address *(Number and street)* _____
 City _____
 State _____ ZIP Code _____

c. Auditor contact
 Name _____
 Title _____

d. Auditor contact telephone
 () -

e. Auditor contact FAX *(Optional)*
 () -

f. Auditor contact E-mail *(Optional)* _____

g. AUDITEE CERTIFICATION STATEMENT – This is to certify that, to the best of my knowledge and belief, the auditee has: (1) Engaged an auditor to perform an audit in accordance with the provisions of OMB Circular A-133 for the period described in Part I, Items 1 and 3; (2) the auditor has completed such audit and presented a signed audit report which states that the audit was conducted in accordance with the provisions of the Circular; and, (3) the information included in **Parts I, II, and III** of this data collection form is accurate and complete. I declare that the foregoing is true and correct.

g. AUDITOR STATEMENT – The data elements and information included in this form are limited to those prescribed by OMB Circular A-133. The information included in Parts II and III of the form, except for Part III, Items 5 and 6, was transferred from the auditor's report(s) for the period described in Part I, Items 1 and 3, and is **not a substitute** for such reports. The auditor has not performed any auditing procedures since the date of the auditor's report(s). A copy of the reporting package required by OMB Circular A-133, which includes the complete auditor's report(s), is available in its entirety from the auditee at the address provided in Part I of this form. As required by OMB Circular A-133, the information in **Parts II and III** of this form was entered in this form by the auditor based on information included in the reporting package. The auditor has not performed any additional auditing procedures in connection with the completion of this form.

Signature of certifying official _____ Date _____
 Month / Day / Year

Name/Title of certifying official _____

Signature of auditor _____ Date _____
 Month / Day / Year

PART I GENERAL INFORMATION – Continued

8. Indicate whether the auditee has either a Federal cognizant or oversight agency for audit. (Mark (X) one box)

- 1 Cognizant agency 2 Oversight agency

9. Name of Federal cognizant or oversight agency for audit (Mark (X) one box)

- | | | | |
|--|--|---|---|
| 01 <input type="checkbox"/> African Development Foundation | 83 <input type="checkbox"/> Federal Emergency Management Agency | 16 <input type="checkbox"/> Justice | 08 <input type="checkbox"/> Peace Corps |
| 02 <input type="checkbox"/> Agency for International Development | 34 <input type="checkbox"/> Federal Mediation and Conciliation Service | 17 <input type="checkbox"/> Labor | 59 <input type="checkbox"/> Small Business Administration |
| 10 <input type="checkbox"/> Agriculture | 39 <input type="checkbox"/> General Services Administration | 43 <input type="checkbox"/> National Aeronautics and Space Administration | 96 <input type="checkbox"/> Social Security Administration |
| 11 <input type="checkbox"/> Commerce | 93 <input type="checkbox"/> Health and Human Services | 89 <input type="checkbox"/> National Archives and Records Administration | 19 <input type="checkbox"/> State |
| 94 <input type="checkbox"/> Corporation for National and Community Service | 14 <input type="checkbox"/> Housing and Urban Development | 05 <input type="checkbox"/> National Endowment for the Arts | 20 <input type="checkbox"/> Transportation |
| 12 <input type="checkbox"/> Defense | 03 <input type="checkbox"/> Institute for Museum Services | 06 <input type="checkbox"/> National Endowment for the Humanities | 21 <input type="checkbox"/> Treasury |
| 84 <input type="checkbox"/> Education | 04 <input type="checkbox"/> Inter-American Foundation | 07 <input type="checkbox"/> Office of National Drug Control Policy | 82 <input type="checkbox"/> United States Information Agency |
| 81 <input type="checkbox"/> Energy | 15 <input type="checkbox"/> Interior | | 64 <input type="checkbox"/> Veterans Affairs |
| 66 <input type="checkbox"/> Environmental Protection Agency | | | <input type="checkbox"/> Other – Specify:
<input type="text"/> |

PART II FINANCIAL STATEMENTS (To be completed by auditor)

1. Type of audit report (Mark (X) one box)

- 1 Unqualified opinion 2 Qualified opinion 3 Adverse opinion 4 Disclaimer of opinion

2. Is a "going concern" explanatory paragraph included in the audit report? 1 Yes 2 No

3. Is a reportable condition disclosed? 1 Yes 2 No – SKIP to Item 5

4. Is any reportable condition reported as a material weakness? 1 Yes 2 No

5. Is a material noncompliance disclosed? 1 Yes 2 No

PART III FEDERAL PROGRAMS (To be completed by auditor)

1. Type of audit report on major program compliance

- 1 Unqualified opinion 2 Qualified opinion 3 Adverse opinion 4 Disclaimer of opinion

2. What is the dollar threshold to distinguish Type A and Type B programs §___.520(b)?

\$

3. Did the auditee qualify as a low-risk auditee (§___.530)?

- 1 Yes 2 No

4. Are there any audit findings required to be reported under §___.510(a)?

- 1 Yes 2 No

5. Which Federal Agencies are required to receive the reporting package? (Mark (X) all that apply)

- | | | | |
|--|--|---|---|
| 01 <input type="checkbox"/> African Development Foundation | 83 <input type="checkbox"/> Federal Emergency Management Agency | 16 <input type="checkbox"/> Justice | 08 <input type="checkbox"/> Peace Corps |
| 02 <input type="checkbox"/> Agency for International Development | 34 <input type="checkbox"/> Federal Mediation and Conciliation Service | 17 <input type="checkbox"/> Labor | 59 <input type="checkbox"/> Small Business Administration |
| 10 <input type="checkbox"/> Agriculture | 39 <input type="checkbox"/> General Services Administration | 43 <input type="checkbox"/> National Aeronautics and Space Administration | 96 <input type="checkbox"/> Social Security Administration |
| 11 <input type="checkbox"/> Commerce | 93 <input type="checkbox"/> Health and Human Services | 89 <input type="checkbox"/> National Archives and Records Administration | 19 <input type="checkbox"/> State |
| 94 <input type="checkbox"/> Corporation for National and Community Service | 14 <input type="checkbox"/> Housing and Urban Development | 05 <input type="checkbox"/> National Endowment for the Arts | 20 <input type="checkbox"/> Transportation |
| 12 <input type="checkbox"/> Defense | 03 <input type="checkbox"/> Institute for Museum Services | 06 <input type="checkbox"/> National Endowment for the Humanities | 21 <input type="checkbox"/> Treasury |
| 84 <input type="checkbox"/> Education | 04 <input type="checkbox"/> Inter-American Foundation | 07 <input type="checkbox"/> Office of National Drug Control Policy | 82 <input type="checkbox"/> United States Information Agency |
| 81 <input type="checkbox"/> Energy | 15 <input type="checkbox"/> Interior | | 64 <input type="checkbox"/> Veterans Affairs |
| 66 <input type="checkbox"/> Environmental Protection Agency | | | 00 <input type="checkbox"/> None |
| | | | <input type="checkbox"/> Other – Specify:
<input type="text"/> |

EIN:

PART III FEDERAL PROGRAMS - Continued

6. FEDERAL AWARDS EXPENDED DURING FISCAL YEAR			7. AUDIT FINDINGS AND QUESTIONED COSTS				
CFDA number ¹ (a)	Name of Federal program (b)	Amount expended (c)	Major program (a)	Type of compliance requirement ² (b)	Amount of questioned costs (c)	Internal control findings ³ (d)	Audit finding reference number(s) (e)
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A ³ <input type="checkbox"/> C 2 <input type="checkbox"/> B	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A ³ <input type="checkbox"/> C 2 <input type="checkbox"/> B	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A ³ <input type="checkbox"/> C 2 <input type="checkbox"/> B	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A ³ <input type="checkbox"/> C 2 <input type="checkbox"/> B	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A ³ <input type="checkbox"/> C 2 <input type="checkbox"/> B	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A ³ <input type="checkbox"/> C 2 <input type="checkbox"/> B	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A ³ <input type="checkbox"/> C 2 <input type="checkbox"/> B	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A ³ <input type="checkbox"/> C 2 <input type="checkbox"/> B	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A ³ <input type="checkbox"/> C 2 <input type="checkbox"/> B	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A ³ <input type="checkbox"/> C 2 <input type="checkbox"/> B	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A ³ <input type="checkbox"/> C 2 <input type="checkbox"/> B	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A ³ <input type="checkbox"/> C 2 <input type="checkbox"/> B	
TOTAL FEDERAL AWARDS EXPENDED →		\$					

IF ADDITIONAL LINES ARE NEEDED, PLEASE PHOTOCOPY THIS PAGE, ATTACH ADDITIONAL PAGES TO THE FORM, AND SEE INSTRUCTIONS

¹ Or other identifying number when the Catalog of Federal Domestic Assistance (CFDA) number is not available.
² Type of compliance requirement (Enter the letter(s) of all that apply to audit findings and questioned costs 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 funds
 I. Procurement
 J. Program income
 K. Real property acquisition and relocation assistance
 L. Reporting
 M. Subrecipient monitoring
 N. Special tests and provisions
 O. None

³ Type of internal control findings (Mark (X) all that apply)
 A. Material weaknesses
 B. Reportable conditions
 C. None reported