

Summary of Changes for the Revised Data Collection Form

The current Data Collection Form (SF-SAC) and instructions are available on this same web page under Grant Management Forms. The changes being proposed are to modify the data elements collected on the SF-SAC. The current SF-SAC will be used for audit periods ending on or before December 31, 2000. A revised SF-SAC will be used for audit periods ending on or after January 1, 2001

Following is a summary of the significant changes for the draft revised form:

Part I

1. Added a new Item 5(c) to collect details of multiple Employer Identification Numbers (EINs). This information is needed to assist Federal agencies in identifying non-Federal entities who have not filed the required Circular A-133 reports.
2. Revised current Items 8 and 9 to simplify responses concerning the identification of the cognizant agency for audit and to eliminate asking for information on the oversight agency for audit. The Federal Audit Clearinghouse (FAC) will use the information on current year direct and indirect awards to identify the oversight agency for audit.

Part II

3. No Changes.

Part III

4. Added a new Item 2 to ask whether or not auditor's reports include certain language related to inclusion of other entities in the financial statements of the Circular A-133 report which were not included in the auditee's Circular A-133 audit of Federal awards. This information is needed to assist Federal agencies in identifying non-Federal entities who have not filed the required Circular A-133 reports.
5. Added a new Item 5 to ask whether or not there were any reportable conditions in internal control reported for the audit of federal awards. This item was added to allow deletion of Part III, Item 7(d) which was a more difficult item to answer because it had to be answered for each line rather than only once for the form.
6. Added a new Item 6 to ask whether or not any reportable conditions were reported as material weaknesses for the audit of federal awards. This item was added to allow deletion of Part III, Item 7(d) which was a more difficult item to answer because it had to be answered for each line rather than only once for the form.
7. Added a new Item 7 to ask whether or not any known questioned costs were reported. This item was added to allow deletion of Part III, Item 7(c) which was a more difficult item to answer because it had to be answered for each line rather than only once for the form.

8. Revised current Item 4 (revised form Item 8) to ask whether or not there were any current year findings related to funding provided **directly** from the Federal awarding agencies. This revision will help the FAC to ensure proper distribution of audit reports to Federal awarding agencies.
9. Added a new Item 9 to ask whether or not a Summary Schedule of Prior Audit Findings was prepared. This information will help the FAC to ensure proper distribution of the audit reports to Federal awarding agencies.
10. Revised the current Item 5 (revised form Item 10) to improve clarity and provide a total number for the forms to be submitted to the FAC. Also added a requirement for a copy of the reporting package to always be provided to the cognizant agency for audit. Cognizant agencies for audit need a copy of the audit report to perform their responsibilities under Circular A-133 and this requirement will mitigate the need for additional requests to the non-Federal entity.
11. Revised current Item 6(a) (revised form Item 11(a)) to use a Federal agency two-digit prefix to provide specific identification of the Federal agency for all awards. Appendix 1 to the form provides a listing of these two-digit prefixes. In most cases these two-digit prefixes are the first two digits of the Catalog of Federal Domestic Assistance number which is consistent with the information collection on the current form.
12. Added Item 11(b) to ask whether or not awards are part of the Research and Development (R&D) cluster. Federal agencies need to identify the specific awards making up the R&D cluster and the current form does not require this information to be provided.
13. Added Item 11(e) to ask whether or not awards are received directly from a Federal awarding agency or received by a subrecipient indirectly from a pass-through entity. Federal agencies and pass-through entities need this information for resolution of audit findings (i.e., Federal agencies resolve direct awards and pass-through entities resolve indirect awards). The FAC needs this information to ensure proper report distribution and to identify the oversight agency for audit.
14. Deleted Item 7(c) concerning the amount of questioned costs and replaced it with Part III Item 7, a simpler question to answer.
15. Deleted Item 7(d) concerning internal control findings and replaced it with Part III Items 5 and 6 which are simpler questions to answer.