



Single Audit Form Completion Test Model Pilot Participation Instructions



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1 Introduction

This instruction package was created to provide Pilot Participants with detailed instructions on how to successfully participate in the Single Audit Form Completion Test Model. This document will provide background to the DATA Act of 2014, the Single Audit Test Model, detailed instructions on participation, and other relevant information. This document should be used along with the PowerPoint slide deck to assist in participation of the Single Audit Test Model.

After reading this document, if you still have questions regarding site navigation, submission procedures, Pilot participation, etc., please contact the DATA Act Program Management Office (DAP) by emailing DATAActPMO@hhs.gov.

1.1 Data Act Overview

In May 2014, Public Law 113-101 Digital Accountability and Transparency Act of 2014 (DATA Act) was enacted with the purpose of establishing Government-wide financial data standards and increasing the availability, accuracy, and usefulness of Federal spending information.

The Office of Management and Budget (OMB) appointed HHS as the executing agent for the grants track of the Section 5 Pilot, which aims to facilitate recommendations to Congress on:

- Standardized reporting elements across the Federal Government
- Elimination of unnecessary duplication
- Reduction of compliance costs

HHS DAP has developed a Pilot framework to meet these legislative requirements, including six Test Models requiring participation from recipients of Federal awards.

1.2 Single Audit Test Model

One of the six Test Models DAP has created to address the legislative requirements is the Single Audit Test Model. DAP in conjunction with the Office of Management and Budget (OMB) and Federal Audit Clearinghouse (FAC) has identified that data is currently being reported on the Single Audit Data Collection Form (SF-SAC) that is duplicative of data reported on the Schedule of Expenditures of Federal Awards (SEFA). OMB and the FAC have created a SEFA Template and revised process that is used to upload data required on the SEFA in the SF-SAC. The DAP leveraged the template and the revised process to create the Single Audit Test Model. OMB created the Concept Form SF-SAC that includes



aspects from the Uniform Guidance, 2CFR 200.510, which will be the form used by Pilot Participants. A key facet of the Concept Form SF-SAC is the Federal Awards portion of the form, which contains the information obtained from the SEFA.

The Federal Audit Clearinghouse (FAC) has created a SEFA Template that incorporates all the sections of the Federal Awards portion of the Concept Form SF-SAC. The SEFA Template is an excel format schedule that can be accessed directly from the FAC website, and will be used by Participants in creating their SEFA's for their respective Single Audits.

DAP will collaborate with the FAC to provide participants access to the SEFA template and will subsequently survey participants to gauge their sentiments about the new SEFA Template and the associated process.

1.3 Pilot Participation Overview

DAP has collaborated with the FAC to create an environment where participants can access the SEFA Template, as well upload the Template directly to the FAC system to populate the Federal Awards section of the Concept Form SF-SAC.

The Single Audit Test Model will focus on three key components of the new process:

1. Downloading the SEFA Template to be used through the Single Audit process,
2. Uploading the SEFA Template to the FAC system to populate the Federal Awards portion of the Concept Form SF-SAC,
3. Generating an Exportable SEFA from the FAC system to be included in the Audit Report.

Note: Participation in this Pilot will complete the SEFA / Federal Awards portion of the Single Audit only. You will be responsible for completing the remainder of the Single Audit requirements as is required by the Uniform Guidance.

DAP will provide participants with two official letters from OMB. One letter will be provided to participants to be included in the Audit Report for any future reference. The other letter will be provided so participants can provide the letter to their respective Cognizant Agencies, alerting them that participation in the Pilot will count towards the official Single Audit submission.

In order to successfully participate in the Single Audit Test Model, DAP is requesting that your organization submit the Concept Form SF-SAC and Audit Report, as well as complete the survey no later than April 30, 2017.



1.4 Pilot Participation at a Glance

- Obtain Participation Materials
- Download SEFA Template
- Use SEFA Template throughout the Single Audit process
- Upload SEFA Template to the FAC Website
- Complete Notes to SEFA within the FAC system
- Export SEFA for Audit Report
- Complete Survey

2 Accessing the System

To log into the FAC Pilot system, you will need to visit the FAC homepage at <https://harvester.census.gov/facweb/>. In order to access the SEFA Template and the other Pilot features you will need to log into the Internet Data Entry System (IDES).

2.1 IDES Site Login

The following procedures apply to first time users as well as returning users to access the IDES site which will lead to accessing the Pilot system.

1. From the home page, click on the **Submit an Audit** tab located at the top of the page.



Home | **Submit an Audit** | Find Audit Information | FAQs | Resources | Ask a Question

Federal Audit Clearinghouse

Today is Friday, July 15, 2016

Overview

The Federal Audit Clearinghouse (FAC) operates on behalf of the [Office of Management and Budget \(OMB\)](#). Its primary purposes are to:

- Distribute single audit reporting packages to federal agencies.
- Support OMB oversight and assessment of federal award audit requirements.
- Maintain a public database of completed audits.
- Help auditors and auditees minimize the reporting burden of complying with Circular A-133 audit requirements.

Quick Links

- [FAQs](#)
- [Resources](#)
- [FOIA Information](#)
- [Privacy Policy](#)
- [2010-2012 Form SF-SAC & Instructions](#)
- [2013-2015 Form SF-SAC & Instructions](#)

PDF Validator

To check whether your audit report will pass the new January 2, 2015 upload requirements, enter your **Audit Year** and click **Browse** to select your **Audit Report**. Then, click **Validate** to test it. **(PDF file size is limited to 30MB)**

Important Announcements

- The Federal Audit Clearinghouse (FAC) anticipates collection of data for single audits performed under Uniform Guidance to begin in **late Spring 2016** (after a new Form SF-SAC is issued). Auditees whose audits were performed under the Uniform Guidance are unable to submit the Form SF-SAC and their reporting package to the FAC at this time. The Office

2. First time users will need to create an account. Click the **Create an Account** button, located in the First-Time Users box. From there, follow the on screen instructions to successfully create a new account.
3. Returning users will log into the IDES site by using your existing credentials (i.e., email address and password).



Federal Audit Clearinghouse
Internet Data Entry System

The Internet Data Entry System (IDES) is the place to submit the single audit reporting package, including form SF-SAC, to the Federal Audit Clearinghouse (FAC). Single audit submission is required under the Single Audit Act of 1984 (amended in 1996), OMB Circular A-133, and the Office of Management and Budget (OMB) Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements for Federal Awards (Uniform Guidance).

First-Time Users

To submit single audits using this system, you *must* have an account. To begin, click the Create an Account button below.

[Create an Account](#)

[Quick Reference Guide](#) | [Single Audit Process Illustration](#)

Returning Users

If you are a returning user, enter your User E-mail and User Password below.

User E-mail: (example: john.doe@census.gov)

User Password:

[Sign In](#) [Reset User Password](#)

2.2 Pilot System Login

The FAC has created a Pilot environment for Test Model Participants to use in completing the SF-SAC Form. The following procedures will apply to accessing the Pilot environment.

After you have successfully logged into the IDES site, you will be brought to the IDES Account Home page.

1. From the Account Home page, click the **Start (New Audit)** button to begin a new single audit submission.
2. To continue work on an audit submission that you previously already started, click on the **Continue/Certify (In-Progress Audit)** to access the respective submission.



Continue/Certify (In-Progress Audits)

Continue/Certify work on a single audit that was started but not submitted to the Federal Audit Clearinghouse.

- Certify, Finish, Submit, and Upload Single Audit.
- Enter and exit the single audit report at any time and as many times as necessary to complete the submission.

View (Submitted Audits)

View information on a previously submitted single audit.

- Archive copies of previously submitted form SF-SACs or reporting packages.

Start (New Audit)

Start a new single audit submission.

- Each Report ID corresponds to one single audit.
- Start a new report for each fiscal period.

Revise (Submitted Audits)

Revise information on a previously submitted single audit.

- Change information on a previously submitted form SF-SAC or upload a revised reporting package.

Important Announcements (Open)

3. After selecting Start, you will be brought to the Submission Criteria Check page. The system will prompt you with three questions to determine whether your organization meets the criteria as required by the Uniform Guidance.

Note: Please make sure to select the correct type of entity, as this will not only determine eligibility but will designate the type of entity the auditee is filing as. If you are unsure of the entity type, select Unknown. Once you answer all the questions and meet the submission criteria, click the **Continue** button.

Submission Criteria Check

[\[Back to Account Home \]](#)

Please answer the following questions to determine if the auditee meets the submission criteria for a new single audit.

1. Which organizational type best describes this entity? (select only one)
 - State
 - Local Government
 - Indian tribe or Tribal organization
 - Institution of higher education (IHE)
 - Non-Profit
 - Unknown
 - None of the above (example: For-profit)
2. Did this entity spend **\$500,000 or more** in federal awards during its audit period (fiscal period begin dates prior to 12/26/2014) in accordance with OMB Circular A-133 or **\$750,000 or more** in federal awards during its audit period (fiscal period begin dates on or after 12/26/2014) in accordance with Uniform Guidance?
 - Yes
 - No
3. Is this entity U.S.-based?
 - Yes
 - No

Continue

If the entity does not meet the submission criteria for a new single audit, you will not be able to continue. Please contact your [Federal Program Contact](#) for further guidance.



4. After selecting Continue, the system will bring you to the Auditee Information page. Enter the Auditee Name, Auditee Employer Identification Number (EIN), Confirm the EIN, and the fiscal period start and end dates.

Note: In order to successfully access the Pilot system, you must input an **Exact** match of the respective information you provided to DAP. If this information is not an **Exact** match, you will not be granted access to the Pilot system. If you do not believe you have provided this information to DAP, or cannot recall the exact information provided (e.g., Auditee Name: DAP Inc., vs Data Act Program Inc.), please reach out to DATAActPMO@hhs.gov, and a DAP team member will assist you in providing the relevant information.

Once you have correctly input your login information, press the **Continue** button to gain access to the Pilot system

Federal Audit Clearinghouse
Internet Data Entry System Sign Out

Auditee Information

[\[Back to Account Home \]](#)

This page will allow you to create a new single audit submission. Each Report ID corresponds to one single audit submission. You must start a new report for each fiscal period.

- Review the year. Once this submission is created it **cannot** be changed.
- Review the fiscal period start date. Submissions with a fiscal period start date **on or after** December 26, 2014 are subject to *Uniform Guidance*. Submissions with a fiscal period start date **before** December 26, 2014 are subject to *OMB Circular A-133*. Once this submission is created it **cannot** be changed.
- The correct EIN is mandatory. Please verify the EIN.
- Valid audit years 2010-2016

Auditee Name <input type="text" value="Pilot Participant Name"/>	
Auditee Employer Identification Number (EIN) <input type="text" value="00"/> - <input type="text" value="0000000"/>	
Confirm Auditee Employer Identification Number (EIN) <input type="text" value="00"/> - <input type="text" value="0000000"/>	
Auditee Fiscal Period start date for this submission <input type="text" value="04/30/2015"/> MM/DD/YYYY	
Auditee Fiscal Period end date for this submission <input type="text" value="04/30/2016"/> MM/DD/YYYY	

5. Once you have pressed the **Continue** button, a message will appear, alerting the participant that because the fiscal period entered is on or after December 26, 2014, this particular submission will be subject to Uniform Guidance and NOT OMB Circular A-133. Participants will need to click the **Continue** button to continue towards accessing the Pilot system.

Federal Audit Clearinghouse
Internet Data Entry System

Sign Out

Auditee Information

[\[Back to Account Home \]](#)

This page will allow you to create a new single audit submission. Each Report ID corresponds to one single audit submission. You must start a new report for each fiscal period.

- Review the year. Once this submission is created it **cannot** be changed.
- Review the fiscal period start date. Submissions with a fiscal period start date **on or after** December 26, 2014 are subject to *Uniform Guidance*. Submissions with a fiscal period start date **before** December 26, 2014 are subject to *OMB Circular A-133*. Once this submission is created it **cannot** be changed.
- The correct EIN is mandatory. Please verify the EIN.
- Valid audit years 2010-2016

Auditee Name
Pilot Participant 1

Because the entered auditee fiscal period start date is **on or after** December 26, 2014 this submission is subject to *Uniform Guidance* and NOT OMB Circular A-133. Do you wish to continue?

Continue Back

06/30/2016 MM/DD/YYYY

Continue

- If you enter an EIN that is already in use by a previous report for the same fiscal period, you will be brought to the Duplicate Report screen. Please read the instructions and click the appropriate link to continue to the Pilot system.

Duplicate Report

[\[Back to Account Home \]](#)

WARNING: The EIN you entered is already in use for this audit year.

- New submission:** If you wish to continue a new submission, click [here](#). (Some EINs are shared by multiple auditees)
- In-Progress submission:** If you have access to one of the submissions below, click [here](#) to **CONTINUE** that submission.
- Revise submission:** If you have access to one of the submissions below, select [here](#) to **REVISE** that submission.

Report ID	Audit Year	EIN	Auditee Name
683938	2015	990211262	PILOT PARTICIPANT

- If you are creating a new submission, the system will bring you to the Submission Access page. This page allows you to enter the email addresses of anyone who needs access to the



submission. **Please ensure that you enter your own email address on this page so that you will be able to view/edit the submission.** Anyone entered on this page receives e-mail communications only; they are not listed on the actual submission. The Auditee Certifying Official and the Auditor Certifying Official's email addresses are REQUIRED. Entering additional e-mail addresses is encouraged but not required. Click the **Continue** button to advance to the Pilot system, once the required fields are complete.

Submission Access

[\[Back to Account Home \]](#)

In the section below, list anyone who needs access to the submission. You can make changes later by using the **Account Tools** option on the *Account Home* page.

Auditee Certifying Official: *[This individual will electronically certify (sign) the single audit submission on behalf of the auditee]*

Name: * E-mail: * Confirm E-mail: *

Auditee Contact: *[These individuals will have access to the single audit submission, but will not have the ability to certify the submission]*

Name: E-mail: Confirm E-mail:

[Add More](#)

Auditor Certifying Official: *[This individual will electronically certify (sign) the single audit submission on behalf of the auditing firm]*

Name: * E-mail: * Confirm E-mail: *

Auditor Contact: *[These individuals will have access to the single audit submission, but will not have the ability to certify the submission]*

Name: E-mail: Confirm E-mail:

[Add More](#)

* = Required Field

3 Accessing the SEFA Template

As mentioned earlier, one of the key components of participating in this Test Model is using the SEFA Template throughout the SEFA portion of the Single Audit. The SEFA Template should be used by participants in entering all the required information for their SEFA. This Template should be the schedule provided to the respective Auditors for the SEFA Audit work.

3.1 Downloading the SEFA Template

The SEFA Template is an Excel format schedule that is located on the FAC website. The link to download the Template can be accessed through a couple of different avenues. The SEFA Template can be accessed before logging into the IDES system as well as being accessed after logging into the IDES system.



1. To download the SEFA without logging into the IDES site, you simply need to click on the **Instructions and Documents** link at the bottom of the IDES sign in page.

The **Internet Data Entry System (IDES)** is the place to submit the single audit reporting package, including form SF-SAC, to the Federal Audit Clearinghouse (FAC). Single audit submission is required under the Single Audit Act of 1984 (amended in 1996), OMB Circular A-133, and the Office of Management and Budget (OMB) Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements for Federal Awards (Uniform Guidance).

First-Time Users
To submit single audits using this system, you *must* have an account. To begin, click the **Create an Account** button below.

Returning Users
If you are a returning user, enter your **User E-mail** and **User Password** below.

User E-mail: (example: john.doe@census.gov)
User Password:

[Sign In](#) [Reset User Password](#)

[Quick Reference Guide](#) | [Single Audit Process Illustration](#)

[Instructions and Documents](#) | [FAQs](#) | [Resources](#) | [Federal Agency Contacts](#)

2. Once you click on the **Instructions and Documents**, you will be brought to the Instructions and Documents page where you can access the SEFA Template. To download the SEFA Template, click on the **Federal Awards** link in the Uniform Guidance Worksheets section. The SEFA Template will download to your computer as an excel worksheet.

Federal Audit Clearinghouse
Internet Data Entry System

Instructions and Documents

[Back to Login]

IDES Instructions
[2010-2012 \(A-133\)](#) | [2013-2016 \(A-133\)](#) | [2015-2018 \(Uniform Guidance\)](#)

Single Audit Form and Checklist
[2010-2012 \(A-133\)](#) | [2013-2016 \(A-133\)](#) | [2015-2018 \(Uniform Guidance\)](#)

Uniform Guidance Worksheets
[Federal Awards](#) | [Federal Awards Audit Findings](#)

- The SEFA Template can also be accessed after logging into the Pilot system. After you log into the IDES system, you will find an identical **Instructions and Documents** link at the bottom of the Account Home page.

Federal Audit Clearinghouse
Internet Data Entry System

Account Tools Sign Out

Account Home

NOTICE: DISABLED BUTTONS INDICATE THERE ARE NO REPORTS AVAILABLE

Continue/Certify (In-Progress Audits)	Continue/Certify work on a single audit that was started but not submitted to the Federal Audit Clearinghouse. <ul style="list-style-type: none">• Certify, Finish, Submit, and Upload Single Audit.• Enter and exit the single audit report at any time and as many times as necessary to complete the submission.
View (Submitted Audits)	View information on a previously submitted single audit. <ul style="list-style-type: none">• Archive copies of previously submitted form SF-SACs or reporting packages.
Start (New Audit)	Start a new single audit submission. <ul style="list-style-type: none">• Each Report ID corresponds to one single audit.• Start a new report for each fiscal period.
Revise (Submitted Audits)	Revise information on a previously submitted single audit. <ul style="list-style-type: none">• Change information on a previously submitted form SF-SAC or upload a revised reporting package.

[Instructions and Documents](#) | [FAQs](#) | [Resources](#) | [Federal Agency Contacts](#)



4. After you click on the **Instructions and Documents** link, you will be brought to the Instructions and Documents page where you will be able to download the SEFA Template by clicking on the **Federal Awards** link (same as step 2).

4 FAC Upload

The second key component of the Single Audit Test Model is Uploading the SEFA Template to the FAC website to populate the Federal Awards portion of the SF-SAC Form.

4.1 Uploading the SEFA

Once your Auditor has completed the review of the SEFA and it is considered final, it can be uploaded to the FAC website. To access the upload section of the Pilot system, you will first need to log into the Pilot system using the instructions in Section 2 of this document.

1. After you have successfully logged into the Pilot system, you will be brought to the Report Home page. To access the SF-SAC, as well as the Federal awards portion of the SF-SAC, you will need to click on the **Step 1. Enter and Finalize Form SF-SAC** button.

Federal Audit Clearinghouse
Internet Data Entry System

Report Home

[Back to Account Home]

PILOT PARTICIPANT 1, 2016 Type of Entity: Non-Profit (Edit/Update) Report ID: 684878 Version: 1 Form Type: Uniform Guidance

Audit Form
Unlock Finalized Form SF-SAC
View/Print Form SF-SAC

Audit/SEFA Reports

Report Access

Help

This page allows you to view submission status, as well as, complete submission steps for this single audit report.

	Completion Status	Completion Date/Time	Completed By (E-mail Address)
STEP 1. Enter and Finalize Form SF-SAC	✘		
STEP 2. Upload and Finalize Audit Report	✘		
STEP 3a. Auditee Certification	✘		
STEP 3b. Auditor Certification	✘		
STEP 4. Submit to FAC for Processing	✘		



- After clicking on the **Step 1. Enter and Finalize Form SF-SAC** button, you will be brought to the SF-SAC General Info page. To access the upload option, you will need to click on the **Federal Awards** tab located on the top bar.

Federal Audit Clearinghouse
Internet Data Entry System

Submission Form - Federal Awards

[Back to Report Home]

General Info **Federal Awards** Audit Info Notes to SEFA Federal Awards Audit Findings Additional EINs Additional DUNS Secondary Auditors Finalize

PART II. FEDERAL AWARDS Report ID: 684878 Version: 1 Form Type: Uniform Guidance

[Hide/Show Instructions]

Option 1: Enter federal awards one at a time Option 2: Add multiple federal awards using worksheet

- Click Enter Federal Award button.
- Download Worksheet by clicking the Download Federal Awards Worksheet button.
- Complete Worksheet and save on your computer.
- Upload Worksheet by clicking the Upload Federal Awards Worksheet button.

Enter Federal Award Download Federal Awards Worksheet Upload Federal Awards Worksheet

Federal Awarding Agency Prefix	CFDA Three Digit Extension	Federal Program Name	Amount Expended	Cluster Name	Federal Program Total	Cluster Total
No federal awards found.						
Total Federal Awards Expended (calculated): \$0						

- Once you are in the **Federal Awards** page, click on the **Upload Federal Awards Worksheet** button to upload the SEFA Template.

General Info **Federal Awards** Audit Info Notes to SEFA Federal Awards Audit Findings Additional EINs Additional DUNS Secondary Auditors Finalize

PART II. FEDERAL AWARDS Report ID: 684878 Version: 1 Form Type: Uniform Guidance

[Hide/Show Instructions]

Option 1: Enter federal awards one at a time Option 2: Add multiple federal awards using worksheet

- Click Enter Federal Award button.
- Download Worksheet by clicking the Download Federal Awards Worksheet button.
- Complete Worksheet and save on your computer.
- Upload Worksheet by clicking the Upload Federal Awards Worksheet button.

Enter Federal Award Download Federal Awards Worksheet **Upload Federal Awards Worksheet**

- Click the **Browse** button to locate the SEFA template saved on your computer.

Submission Form - Federal Awards Upload

Upload Federal Awards Worksheet Report ID: 684878 Version: 1

Use the Browse button to select a file from your local disk drive. When you click the Upload Federal Awards Worksheet button, your browser will transmit the file to our web server.

Enter Filename: **Browse...**

Back Upload Federal Awards Worksheet

- Once you have selected the final audited SEFA on your computer, you can proceed to upload it by clicking on the **Upload Federal Awards Worksheet** button.

Note: In order for the SEFA Template to properly upload, the Template must include the correct EIN in the “Auditee EIN Section”, located in the top left corner of the Template. If the EIN is missing or is does not match the EIN in FAC, the Template will not upload.

- After clicking the **Upload Federal Awards Worksheet** button, the system will validate the entry. If the spreadsheet has errors such as no records, blank rows, or rows missing data, the system will display an error message with suggestions for correction. The error message will appear in a pink box with detailed descriptions about the respective errors. You will need to address these errors in the file located on your computer, and upload it again once the errors have been corrected.



- Once the respective errors have been addressed and corrected, you will upload the SEFA Template. Once validation passes, the system returns to the Federal Awards page. You will know that the SEFA Template has been successfully uploaded when all entered awards display at the bottom of the page.

Note: If changes need to be made after the SEFA Template has been uploaded, participants can do so by making the necessary edits to the SEFA Template, then re-uploading the template once again. Once the SEFA Template has been re-uploaded, all previously uploaded data will be overwritten by the new uploaded data.

The screenshot displays the 'Submission Form - Federal Awards' interface. It includes a header with the 'Federal Audit Clearinghouse Internet Data Entry System' logo and a 'Sign Out' button. Below the header is a navigation bar with tabs for 'General Info', 'Federal Awards', 'Audit Info', 'Notes to SEFA', 'Federal Awards Audit Findings', 'Additional EINs', 'Additional DUNS', 'Secondary Auditors', and 'Finalize'. The 'Federal Awards' tab is active, showing 'PART II. FEDERAL AWARDS' with a 'Report ID: 684878', 'Version: 1', and 'Form Type: Uniform Guidance'. There are instructions for two options: 'Option 1: Enter federal awards one at a time' and 'Option 2: Add multiple federal awards using worksheet'. Below the instructions are three buttons: 'Enter Federal Award', 'Download Federal Awards Worksheet', and 'Upload Federal Awards Worksheet'. At the bottom, a table lists federal awards with columns for Agency Prefix, CFDA Three Digit Extension, Federal Program Name, Amount Expended, Cluster Name, Federal Program Total, Cluster Total, and an Edit/View link.

Federal Awarding Agency Prefix	CFDA Three Digit Extension	Federal Program Name	Amount Expended	Cluster Name	Federal Program Total	Cluster Total	
11	013	EDUCATION QUALITY AWARD AMBASSADORSHIP	\$13,578	RESEARCH AND DEVELOPMENT	\$13,578	\$30,013,777	Edit/View
11	609	MEASUREMENT AND ENGINEERING RESEARCH AND STANDARDS	\$8,602	RESEARCH AND DEVELOPMENT	\$90,825	\$30,013,777	Edit/View
11	609	MEASUREMENT AND ENGINEERING RESEARCH AND STANDARDS	\$82,223	RESEARCH AND DEVELOPMENT	\$90,825	\$30,013,777	Edit/View
11	420	COASTAL ZONE MANAGEMENT ESTUARINE RESEARCH RESERVES	\$7,524	RESEARCH AND DEVELOPMENT	\$7,524	\$30,013,777	Edit/View
11	478	CENTER FOR SPONSORED COASTAL OCEAN RESEARCH_COASTAL OCEAN PROGRAM	\$12,828	RESEARCH AND DEVELOPMENT	\$12,828	\$30,013,777	Edit/View
19	300	PROGRAM FOR STUDY OF EASTERN EUROPE AND THE INDEPENDENT STATES OF TH...	\$9,379	RESEARCH AND DEVELOPMENT	\$9,379	\$30,013,777	Edit/View

4.2 Notes to SEFA

An additional feature of the Pilot system is the ability to enter the Notes to the SEFA directly into the FAC system. Per the stipulations of the Uniform Guidance 2 CFR §200.510 (b)(6), auditees must include notes that describe the significant accounting policies used in preparing the schedule, and note whether or not the auditee elected to use the 10% de minimis cost rate as covered in §200.414 Indirect (F&A) costs. The following procedures apply to inputting the Notes to the SEFA information into the Pilot system.

- To input the Notes to the SEFA, click on the **Notes to SEFA** tab.



Submission Form - Notes to SEFA

[\[Back to Report Home\]](#)

General Info | Audit Info | Federal Awards | **Notes to SEFA** | Federal Award Audit Findings | Additional EINs | Additional DUNS | Secondary Auditors | Finalize

Part II: FEDERAL AWARDS - Continued Report ID: 684878 Version: 1 Form Type: Uniform Guidance

2. Notes to the Schedule of Expenditures of Federal Awards (SEFA)

Note 1: Describe the significant accounting policies used in preparing the SEFA (2 CFR 200.510(b)(6)).

Enter Text

4000 characters remaining

Note 2: Did the auditee elect to use the 10% de minimis cost rate (2 CFR 200.414(f))?

Yes, the auditee elected to use the 10% de minimis cost rate as covered in 2 CFR 200.414 Indirect (F&A) cost.

No, the auditee did not elect to use the 10% de minimis cost rate as covered in 2 CFR 200.414 Indirect (F&A) cost.

Other. Please explain.

Additional Notes (as needed)

Current notes
Enter Title (75 characters max)
Enter Text (4000 characters max)

- Input the respective notes in the **Note 1** section, and select the appropriate radio button in the **Note 2** section.

Submission Form - Notes to SEFA

[\[Back to Report Home\]](#)

General Info | Audit Info | Federal Awards | **Notes to SEFA** | Federal Award Audit Findings | Additional EINs | Additional DUNS | Secondary Auditors | Finalize

Part II: FEDERAL AWARDS - Continued Report ID: 684878 Version: 1 Form Type: Uniform Guidance

2. Notes to the Schedule of Expenditures of Federal Awards (SEFA)

Note 1: Describe the significant accounting policies used in preparing the SEFA (2 CFR 200.510(b)(6)).

Enter Text

4000 characters remaining

Note 2: Did the auditee elect to use the 10% de minimis cost rate (2 CFR 200.414(f))?

Yes, the auditee elected to use the 10% de minimis cost rate as covered in 2 CFR 200.414 Indirect (F&A) cost.

No, the auditee did not elect to use the 10% de minimis cost rate as covered in 2 CFR 200.414 Indirect (F&A) cost.

Other. Please explain.

Additional Notes (as needed)

Current notes
Enter Title (75 characters max)
Enter Text (4000 characters max)



3. Add any additional notes as needed by clicking on the **Add Note** button. Enter the note title and the note text. When finished, click the **Save Note** button.

Additional Notes (as needed)

<p>Current notes</p> <p><input type="button" value="Add Note"/></p>	<p>Enter Title (75 characters max)</p> <p>Enter Text (4000 characters max)</p> <p>4000 characters remaining <input type="button" value="Save Note"/> <input type="button" value="Clear Note"/></p>
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4. Once you have completed the sections on the Notes to the SEFA page, you can continue by clicking the **Save** button.

Submission Form - Notes to SEFA

[\[Back to Report Home\]](#)

General Info	Audit Info	Federal Awards	Notes to SEFA	Federal Award Audit Findings	Additional EINs	Additional DUNS	Secondary Auditors	Finalize
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Part II: FEDERAL AWARDS - Continued Report ID: 684878 Version: 1 Form Type: Uniform Guidance

2. Notes to the Schedule of Expenditures of Federal Awards (SEFA)

5 Generating an Exportable SEFA

The third key component of the Single Audit Test Model is the feature to export a SEFA from the FAC system to be included in the Audit Report. The FAC has created an excel format SEFA that displays the information from the Federal awards portion of the SF-SAC ready to be included in the Audit Report.

The exportable SEFA will include all the relevant Federal awards information (CFDA number, pass through entities, amount expended, etc.) organized by the granting Department / Agency. The excel file will also include separate tabs that display the information by Cluster totals, Federal loan programs, and the Notes to the SEFA. As this exportable SEFA will be in excel format, participants can modify the SEFA per their own preferences.

5.1 Exporting the SEFA

1. To Export the SEFA, participants will need to navigate to the Report Home. Once there, from the Audit/SEFA Reports drop-down menu, click on **View/Print SEFA & Notes** button.

Federal Audit Clearinghouse
Internet Data Entry System

Sign Out

Report Home

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PILOT PARTICIPANT 1, 2016 Type of Entity: Non-Profit ([Edit/Update](#)) Report ID: 684878 Version: 1 Form Type: Uniform Guidance

Audit Form

Audit/SEFA Reports

Re-Upload Audit Report

View/Print Audit Report

View/Print SEFA & Notes

Report Access

Help

This page allows you to view submission status, as well as, complete submission steps for this single audit report.

	Completion Status	Completion Date/Time	Completed By (E-mail Address)
STEP 1. Enter and Finalize Form SF-SAC			
STEP 2. Upload and Finalize Audit Report			
STEP 3a. Auditee Certification			
STEP 3b. Auditor Certification			
STEP 4. Submit to FAC for Processing			

2. After you click on the **View/Print SEFA & Notes** button, the system will export the excel SEFA to be included in the Audit Report. This can be saved to your computer for further editing and printing.