Instructions for Form SF-SAC,
Reporting on Audits of States, Local Governments and Non-Profit Organizations
For Fiscal Periods Ending in
2013, 2014, and 2015

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 59 hours for large auditees (i.e., auditees most likely to administer a large number of Federal awards) and 17 hours for all other auditees. These amounts reflect estimates of reporting burden on both auditees and auditors relating to the Form SF-SAC, including the time to review instructions, obtain the needed data, and complete and review the information.

Circular A-133 __. 320(b) requires auditees to submit a completed Form SF-SAC, along with one **complete reporting package in accordance with the June 26, 2007** *Federal Register* **notice, to the Federal clearinghouse designated by OMB (currently the U. S. Census Bureau)**. 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 SF-SAC.

Auditees should not submit a reporting package or Form SF-SAC if their A-133 audit report is included in another auditee's report. **Example:** If the audit of a state university's Federal awards is included in the statewide single audit report and Form SF-SAC, the university should not submit a reporting package or Form SF-SAC to the Federal Audit Clearinghouse.

This Form SF-SAC version, dated 10-2013 should be used for audits covering fiscal periods ending in 2013. This Form is only available for submission on the Federal Audit Clearinghouse (FAC) Web site (http://harvester.census.gov/fac/)**.**

Audit threshold for Federal expenditures is $500,000 or more per year. The 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 $500,000 or more a year in Federal awards to have an audit conducted in accordance with the Circular.

The SF-SAC is not to be used by commercial (for profit) or non-United States auditees. Commercial (for profit) and foreign organizations should see the Federal awarding agency contact for audit report submission instructions.

WHAT'S NEW

Auditor EIN required
All audit firms must report their Employer Identification Numbers (EINs) on new item Part I, Item 6b. Secondary auditors must report the EINs on the secondary auditor contact information page. To apply for an EIN, follow the guidance of the Internal Revenue Service, located at http://www.irs.gov/.

Reporting Federal Loan and Loan Guarantees
For each Federal award reported on Part III, Item 6, Federal loan or Federal loan guarantee must be answered "Yes" or "No" in new column Part III, Item 6f.

New Federal Award Findings Page
Page 3 no longer captures Audit Findings information. Only the number of findings on each Federal award is captured in new column Part III, Item 6k. Each audit finding on each Federal

award must be listed on the new Federal Awards Findings page, Part 3, Item 7. The Federal award findings page includes the Page 3 row number, CFDA number, the Federal program name, the Finding reference number, type(s) of compliance requirement(s), types of deficiencies, and if questioned costs are reported.

Audit Finding Reference Numbers
Auditors are requested to use a standard format for audit finding reference numbers reported on Part III, Item 7d. The requested format is the four digit audit year, a hyphen and a three digit sequence number (ex. 2013-001, 2013-002…2013-999). Audit finding reference numbers on the Form SF-SAC should match those reported in the Schedule of Findings and Questioned Costs and applicable auditor's reports. Standardized audit finding reference numbers will be required beginning with audit year 2014.

Page 3 Row Numbers
Each audit finding/Federal award combination on Page 4 relates directly to Page 3 Federal awards by the Page 3 row number. The number of rows on Page 4 corresponds to the "Number of findings" applicable to a Federal award on Page 3.

Type(s) of Compliance Requirement(s)
The auditor must report the Type of Compliance Requirement for each finding reported on Part III, Item 7 using letters A-N, or P (for "Other") from the annual Circular A-133 Compliance Supplement. The letter 'O' (for 'None') will no longer be needed as it was only used when there was no finding.

Compliance Findings, Internal Control Findings, and Other Findings
For each audit finding listed on Part III, Item 7, the auditor must mark any valid combination of five "Type(s) of Findings": Compliance Findings, which are 1) Modified Opinion, or 2) Other Matters; Internal Control Findings, which are 3) Material Weakness, or 4) Significant Deficiency; or 5) Other Findings. As a result, Part III, Items 4 and 5 on the previous Form version were removed.

Questioned Costs
For each audit finding listed on Part III, Item 7k, the auditor will report if there were any Questioned Costs related to that finding. The amount of Questioned Costs cannot always be determined. Therefore, the auditor must only mark "Y" for Yes or "N" for No to show if Questioned costs are reported or not. As a result, Part III, Item 6 on the previous Form version was removed.

SUBMISSION TO THE FEDERAL AUDIT CLEARINGHOUSE
Auditees are required to use the Internet submission form on the FAC Web site. The only approved Form SF-SAC format

09-06-2013

is created using the Internet Data Entry System option on the FAC website. The FAC Web site is located at: http://harvester.census.gov/fac/. Click the appropriate link for Form SF-SAC options.

ELECTRONIC FORM INSTRUCTIONS

Beginning with audits with Fiscal periods ending in 2008, all Form SF-SAC and Audit submissions must be made on the Internet. The auditor's and auditee's email addresses must be used to create a Form SF-SAC, attach the Single Audit and to create the electronic certifications and signatures. Further instructions are available on-line. Begin the Form SF-SAC at http://harvester.census.gov/fac/collect/ddeindex.html.

Spreadsheet files for reporting the multiple Employer Identification Numbers (EINs), multiple Data Universal Numbering System (DUNS) numbers, multiple auditors information, Federal awards and audit finding data can be uploaded into the Internet Data Entry System.

Prior to completing Form SF-SAC, review the step-by-step instructions available on the FAC Web site. Auditees must enter their Form SF-SAC data using the Internet Data Entry System. After the form passes all edits, the auditee and auditor must attach an electronic image file containing the reporting package. Submit and sign the form with electronic signatures. Submission of anything other than a completed form and reporting package will not be accepted.

Revision

Submit audit revisions using the same report used to create initial form online. After logging into the website and selecting the report, follow the revision instructions on the main menu.

Form Due Date

The audit shall be completed and the data collection form and reporting package shall be electronically transmitted within the earlier of 30 days after receipt of the auditor's report(s), or nine months after the end of the audit period, unless a longer period is agreed to in advance by the Federal cognizant or oversight agency for audit.

WHO TO CONTACT WITH QUESTIONS

For questions related to specific Federal awards, please contact the Federal agency from which the award originated. For technical audit questions, please contact 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 FAC (1.800.253.0696). Information can also be found on the FAC Web site (http://harvester.census.gov/fac/).

DESCRIPTION OF FORM

PART I: GENERAL INFORMATION

Item 1 - Fiscal Period End Date For This Submission
Enter the last day of the fiscal period covered by the audit.

Item 2 - Type of Circular A-133 Audit- Click the appropriate box. __.200 of the Circular requires non-Federal entities that expend $500,000 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- Mark 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 - Auditee Identification Numbers

(a) Primary Employer Identification Number (EIN)- Enter the Auditee's Employer Identification Number (EIN), the nine-digit taxpayer identification number assigned by the Internal Revenue Service (IRS). If the auditee was assigned multiple EINs, enter the primary EIN.

(b) Are Multiple EINs Covered in this Report? Mark the appropriate "Yes" or "No" box to indicate if 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 the multiple EINs covered in this report- If Yes was marked for multiple EINs list the additional EIN numbers for all entities covered by the audit on the *Auditee EIN Continuation Sheet* in Part I, 4c. An EIN should be considered covered in this report if this report is intended to satisfy the entity's or component's (e.g., State Agency, sub-entity) single audit requirement. Do not include separate EINs for any component that did not receive, expend, or otherwise administer Federal awards. Do not include the primary EIN in Part I, Item 4c.

   Note: Instructions for uploading additional EINs are included in the on-line instructions available on the FAC Web site.

(d) Data Universal Numbering System (DUNS) Number- The Data Universal Numbering System (DUNS) number is a unique nine-digit identification sequence assigned by Dun & Bradstreet (D&B) (available from the D&B DUNS registration hotline at 866-705-5711). A DUNS number is required when applying for a Federal grant on Grants.gov or any other application method. All auditees who submit a Form SF-SAC are requested, but not required to report the DUNS number on Part I, Item 4d of the Form SF-SAC. For more information go to http://fedgov.dnb.com/webform.

(e) Are multiple DUNS numbers covered in this report? Mark the appropriate "Yes" or "No" box to indicate if a component entity (e.g., State agency, sub-entity) expending Federal awards is covered in the audit report.

(f) List the multiple DUNS numbers covered in this report- If "Yes" is marked for multiple DUNS list the additional DUNS numbers on the *Auditee DUNS Continuation Sheet* in Part I, Item 4f. Report a DUNS number in this appendix if it identifies a component entity (e.g., State Agency, sub-entity) of the auditee with Federal awards expended during the fiscal period included in the audit. Do not include separate DUNS numbers for any component entity that did not expend or otherwise administer Federal awards. The order of the DUNS listings is not important.

   Note: Instructions for uploading additional DUNS are included in the on-line instructions available on the FAC Web site.

   Example 1: Component Unit reporting: The Smith County Sheriff's Office applied for and expended its own Federal grants using its own DUNS number. However, the Smith County government Finance Office required the Sheriff's Office

2

grants to be reported as a component of Smith County's Single Audit. Smith County should enter the Smith County DUNS number as the principal DUNS number in Item 4(d), mark Item 4(e) "Yes," and enter the Smith County Sheriff's Office DUNS number in Item 4(f).

Example 2: Non-component Unit reporting: The Jones County Sheriff's Office applied for and expended Federal grants using its own DUNS number. The Jones County Sheriff's Office prepared and submitted an independent Single audit. The Jones County Sheriff's Office should enter its DUNS number as the principal DUNS number in Item 4(d), and mark Item 4(e) "No."

Example 3: Financial Administration: A State University system audit covers the Federal award expenditures of every campus in the system. Each University or campus in the system applied for and expended its own direct Federal grants using its own DUNS number. The State Board of Education served only as a conduit for the disbursement of Federal awards to each University and campus. The audit of the State University system should list the payee's (State Board of Education) DUNS number as the primary DUNS number in Item 4(d), mark Item 4(e) "Yes," and list the DUNS numbers for each campus listed in the original grant applications in Item 4(f).

Item 5 - Auditee Information

(a-e) Enter auditee contact information. Department of Housing and Urban Development project numbers are optional, and may be included with the auditee name.

(f) Select an email address.

Item 6 - Primary Auditor Information

The primary auditor completes this item.

(a-f) Enter the name, Employer Identification Number (EIN), and contact information of the primary 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, only the lead or coordinating auditor shall provide its information on Page 1. The other auditors may enter their contact information in Item 8, the *Secondary Auditor Contact Information Sheet.*

(g) Select an email address.

Item 7 – Was a secondary auditor used?
Check "Yes" or "No" to indicate whether or not multiple auditors contributed to the audit. If "Yes", enter the name, Employer Identification Number (EIN), and contact information of the secondary auditor organization(s) used to conduct the audit work on the *Secondary Auditor Contact Information Sheet.*

Only the primary auditor will certify the reporting package.

Note: Instructions for uploading secondary auditor contact information is included in the on-line instructions available on the FAC Web site.

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) related to the financial statement audit.

Item 1 - Type of Audit Report. If the audit report for the financial statements as a whole is an unmodified opinion, mark "Unmodified opinion." If the audit report for the financial statements is modified, mark box(es) "Qualified opinion," "Adverse opinion," and/or "Disclaimer of opinion," as applicable.

Audits of state and local governments often result in the auditor providing multiple opinions on various opinion units within the financial statements. In situations where there are unmodified opinions on some opinion units and modified opinions on others, multiple boxes should be checked in response to this question. For example, if the financial statements for an auditee include a qualified opinion for one opinion unit, a disclaimer of opinion for a second opinion unit, and unmodified opinion on the remaining opinion units, then mark "Qualified Opinion" and "Disclaimer of Opinion." "Unmodified Opinion" is marked only when an unmodified opinion applies on the financial statements as a whole or when unmodified opinions are provided on all opinion units.

Item 2 - **Is a "going concern" emphasis-of-matter paragraph included in the audit?** Mark either "Yes" or "No" to indicate the existence of a "going concern" emphasis-of-matter paragraph in the audit report.

Item 3 - Is a significant deficiency disclosed? Mark either "Yes" or "No" to indicate the disclosure of a "significant deficiency."

Item 4 – Is a material weakness disclosed? Mark either "Yes" or "No" to indicate the disclosure of a "material weakness" (Circular '__.505 (d)(1)).

Item 5 - Is a material noncompliance disclosed? Mark either "Yes" or "No" to indicate the disclosure of a "material noncompliance."

PART III: FEDERAL PROGRAMS
The auditor completes this section of the form.

Item 1- Does the auditor's report include a statement that the auditee's financial statements include departments, agencies, or other organizational units expending $500,000 or more in Federal awards that have separate A-133 audits which are not included in this audit (AICPA Audit Guide.)

According to AICPA Audit Guide "*Government Auditing Standards and Circular A-133 Audits,*" if the audit of Federal awards did not encompass the entirety of the auditee's operations expending Federal awards, the operations that are not included should be identified in a separate paragraph following the first paragraph of the report on major programs. In Part III, Item 1, mark either "Yes" or "No" to indicate the presence of such a paragraph for any departments, agencies, or other organizational units not included in the audit, which expended $500,000, or more in Federal awards during the fiscal period.

Item 2- What is the 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 whole dollar.

Item 3- Did the auditee qualify as a low-risk auditee? Mark either "Yes" or "No" to indicate if the auditee qualifies as a low-risk auditee under '__.530 of the Circular.

Item 4- Were Prior Audit Findings related to <u>direct</u> funding shown in the Summary Schedule of Prior Audit Findings? Mark either "Yes" or "No" to indicate if the Summary Schedule of Prior Audit Findings reports the status of any audit findings relating to direct Federal awards expended. If "Yes", identify the Federal agency(ies) with prior direct findings in Item 5.

Item 5- Indicate which Federal agency(ies) have <u>current</u> year audit findings related to <u>direct</u> funding or prior audit findings shown in the Summary Schedule of Prior Audit Findings related to <u>direct</u> funding. Mark (X) the Federal agency(ies) only if the Schedule of Findings and Questioned Costs disclose audit findings relating to **direct** Federal awards expended, OR, the Summary Schedule of Prior Audit Findings reports the status of any audit findings relating to **direct** Federal awards expended.

Notes: (1) Some CFDA prefixes are used by more than one Federal Agency. Enter the same CFDA prefix used on the Federal award application. If the auditor identified audit finding(s) for a direct award, identify the specific Federal agency from which the award originated. (2) Three separate agencies use the CFDA numbers beginning with "45." If one of those agencies has current year findings related to direct funding or prior audit findings related to direct awards in the Summary Schedule of Prior Audit Findings related to direct funding, mark the box next to an agency using either an "03," "05," or "06" prefix from Appendix I-A. (3) See the Historical index on the CFDA website (http://www.cfda.gov/) for information regarding the reporting of awards granted by the Federal Emergency Management Agency, now part of the Department of Homeland Security.

Item 6-Federal Awards Expended During Fiscal Year - List each program for which Federal awards were expended in the same order as shown in the Schedule of Expenditures of Federal Awards. **List individual programs in each row.**

Break out clusters, with the exception of R&D, and list each individual program on a separate line. Report the R&D cluster at the same level of detail as the Schedule of Expenditures of Federal Awards.

The information to complete columns (a), (b), (c), (d), (e), (f), (g), (h), (i), and (j) is obtained from the Schedule of Expenditures of Federal Awards. The information to complete column (k) is obtained from the Schedule of Findings and Questioned Costs prepared by the auditor. Note that Page 3 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.

Note: Auditors may upload this page via an electronic spreadsheet. Instructions for this option are included in the instructions available on the FAC Web site.

CFDA Number- Federal Agency Prefix and Extension

Most common Federal awards are listed in the Catalog of Federal Domestic Assistance (CFDA). A CFDA number consists of a two-digit prefix, and a three-digit extension separated by a period. If this information is unavailable, consult the Federal awarding agency or pass-through entity to obtain this number.

The CFDA catalog is available on the Internet at: http://www.cfda.gov. If the Federal program does not have a CFDA number, follow the specific instructions below.

Column (a) Federal Agency Prefix- Enter the first two digits of the CFDA number. The CFDA prefix identifies the awarding Federal Agency listed in Appendix I-A. If the Federal Agency does not have a CFDA prefix, use one of the prefixes (noted with an asterisk) assigned for reporting purposes only.

Column (b) CFDA Extension- The period is automatically assumed and should not be entered on the form.

Programs with a CFDA Number

If the Federal program is listed in the CFDA, enter the number from the Catalog.

In the first two spaces, enter the first two digits of the CFDA number assigned to the Federal award. In the extension box, enter the last three digits of the CFDA number.

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

If the Federal program is not listed in the CFDA or has no CFDA number, enter the Federal Agency's two-digit prefix as listed in Appendix I-A. If the Federal Agency is not listed in Appendix I-A, enter "99" for "Miscellaneous." In the extension box, enter the contract or grant number from the Federal Agency (up to fifty digits, letters or characters).

Programs with No CFDA Number, Contract Number or Grant Number

In rare cases where a program does not have a CFDA number, a contract number, or grant number, enter the Federal agency's two-digit prefix (as listed in Appendix I-A) in the first two spaces. In the extension box, enter "UNKNOWN."

Note: CFDA prefixes may not always be the same as the prefixes listed in Appendix I-A. If an award has a CFDA number, use that number. If the program does not have a CFDA number, use the prefix from Appendix I-A.

Column (c) - Name of Federal Program - Enter the name of the Federal program as shown in the CFDA. If the program is not listed in the CFDA, a description of the award recognizable by the awarding Federal agency should be entered. The name of the pass-through entity is not required for indirect awards. If applicable, the name of the pass-through entity and the identifying number assigned to the pass-through entity can be entered in this field.

Column (d) - Amount Expended- Enter the amount of expenditures included in the Schedule of Expenditures of Federal Awards for each Federal program. Note that amounts shall include the value of Federal awards expended in the form of non-cash assistance, including the amount of Federal insurance in effect during the year. To determine if loans or loan guarantees are considered Federal Awards, refer to the annual OMB Circular A-133 Compliance Supplement or the audit's Federal oversight (or cognizant) agency. Round to the nearest whole dollar.

Column (e) - Research and & Development- Mark either "Y" for Yes or "N" for No to indicate if 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 (f) – Loan/Loan Guarantee – Mark either "Y" for Yes or "N" for No if the program is a Federal loan or a Federal loan guarantee. When a CFDA program consists of part loan/loan guarantee component and part non loan/loan guarantee, list the loan/loan guarantee expenditure detail on one line and the non-loan/loan guarantee expenditure detail on a second line.

Column (g) – American Recovery and Reinvestment Act of 2009 (ARRA) – Mark either "Y" for Yes or "N" for No to indicate if the Federal program received ARRA funds. If a CFDA program involves the expenditures of both Recovery and non-Recovery Act funding, each must be listed on a separate line.

Column (h) - Direct Award- Indicate if the award was received directly from a Federal awarding agency by marking (X) in the appropriate box to indicate either "Y" for Yes or "N" for No. 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 (i)- Major program- Indicate if the Federal program is a major program, as defined in __.520 of the Circular by marking (X) in the appropriate box to indicate either "Y" for Yes or "N" for No.

Column (j)- If yes, type of audit report on Major Program- If Part III, Item 6(i) "Major program" is marked "Y" for Yes, enter <u>one</u> letter (**U, Q, A, or D**) corresponding to the type of audit report on the major program in the adjacent box in Column (j). Enter either 'U' for Unmodified opinion, '**Q**' for Qualified opinion, '**A**' for Adverse opinion, or '**D**' for Disclaimer of opinion. For clusters, the type of audit report must apply to the program as a whole. Therefore, all programs in a cluster should share the same type of audit report and each line should be filled in completely.

> **Note**: If two lines are listed for the same CFDA number because part of the award is direct and part indirect, the auditor should repeat the major program information on each line. If the program is not a major program, leave the "Type of Audit Report" box blank.

Column (k) – Number of Audit Findings - Indicate the number of audit findings on the Federal program. If there are no findings the auditor should put "0" (zero).

Item 7 Federal Award Findings

The Federal award findings section begins on page 4. The information on part III, Item 7 directly corresponds to the number of findings indicated in column (k) in Part III, Item 6. For each finding noted on Part III, Item 6, column (k) the details will be entered on Part III, Item 7. If Part III, item 6 (k) "Number of Audit Findings" is 0 (zero), no information will appear for that Federal Award in Part III, Item 7.

Page 3 row number (Auto-filled) - For each finding, the row number that it correlates to on part 3, Item 6, column (k) will be entered.

Column (a) Federal Agency Prefix (Auto-filled)- The first two digits of the CFDA number will be entered automatically. The CFDA prefix identifies the awarding Federal Agency listed in Appendix I-A. If the Federal Agency does not have a CFDA prefix, use one of the prefixes (noted with an asterisk) assigned for reporting purposes only. This information correlates with column (a) on part 3, Item 6.

Column (b) CFDA Extension (Auto-filled) - The period is automatically assumed and should not be entered on the form. This information correlates with column (b) on part 3, Item 6.

Column (c) - Name of Federal Program from Page 3 (Auto-filled) - The name of the Federal program as shown in the CFDA will be entered automatically. If the program is not listed in the CFDA, a description of the award recognizable by the awarding Federal agency should be entered. The name of the pass-through entity is not required for indirect awards. This information correlates with part 3, Item 6, column (c).

Column d) – Finding Reference Numbers - Audit finding reference numbers should follow the same standard format. The requested format is the four digit audit year, a hyphen and a three digit sequence number (ex. 2013-001, 2013-002…2013-999). Audit finding reference numbers on the Form SF-SAC should match those reported in the Schedule of Findings and Questioned Costs and applicable auditor's reports.

Column (e) Type of Compliance Requirements - Using letters A-N, or P (for "Other") the auditor must report the Type of Compliance Requirement from the annual Circular A-133 Compliance Supplement. "O" (for 'None') will no longer be needed as it was only used when there was no finding to report.

Columns (f) and (g) Compliance Findings -. Mark whether the auditor identified the finding in the Report on Compliance for Each Major Federal Program as the Basis for a Modified Opinion or Other Matters or Neither. Mark "Y" for Yes for "N" for No for each audit finding in each column.

Columns (h) and (i) Internal Control Findings - Mark whether the auditor identified the finding in the Report on Internal Control over Compliance as a Material Weakness or Significant Deficiency or Neither. Mark "Y" for Yes or "N" for No for each audit finding in each column.

Column (j) Other Findings Other Findings can be marked "Y" for Yes if there are no Compliance Findings or Internal Control Findings. If the auditor marked "N" in all four columns (f), (g), (h), and (i) (indicating there are no compliance findings or internal control findings) mark "Y" for Yes to indicate Other Findings.

If the auditor marked "Y" in any columns (f), (g), (h), or (i), indicating compliance findings or internal control findings. mark "N" for No.

The chart below shows the nine different possible combinations of types of deficiencies for columns (f) through (j).

	(f)	(g)	(h)	(i)	(j)
	Compliance Findings		Internal Control Findings		
	Modified Opinion	Other Matters	Material Weakness	Significant Deficiency	Other Findings
	(Y/N)	(Y/N)	(Y/N)	(Y/N)	(Y/N)
1	Y	N	N	N	N
2	Y	N	Y	N	N
3	Y	N	N	Y	N
4	N	Y	N	N	N
5	N	Y	Y	N	N
6	N	Y	N	Y	N
7	N	N	Y	N	N
8	N	N	N	Y	N
9	N	N	N	N	Y

Column (k) Questioned Costs - For each audit finding, the auditor will report if there were any Questioned Costs related to that finding. The amount of Questioned costs cannot always be determined. Therefore, the auditor must only mark "Y" for Yes if Questioned costs are reported or "N" for No if no Questioned costs were reported.

Certification Page:

Auditee Certification: A senior representative of the auditee (e.g., Chief Executive Officer, Controller, Director of Finance, Chief Financial Officer) electronically "signs" the statement that the information on the form is accurate and complete as required by __.320 of the Circular. Certify the Form electronically following the online instructions.

> 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.

Auditor Certification: The auditor listed on Page 1 is the same auditor that certifies the reporting package. Certify the Form electronically following the online instructions.

> 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 this form, except for Part III, Items 4, 5 and 6a-6h 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.

APPENDIX I-A

Federal Audit Clearinghouse Federal Agency Two-Digit Prefix List
(*Alphabetic Order*)

01*	African Development Foundation		61*	International Trade Commission
98	U. S. Agency for International Development		90	Japan – U.S. Friendship Commission
10	Department of Agriculture		16	Department of Justice
23	Appalachian Regional Commission		17	Department of Labor
88	Architectural & Transportation Barriers Compliance Board		09*	Legal Services Corporation
			42	Library of Congress
13	Central Intelligence Agency		99*	Miscellaneous
11	Department of Commerce		43	National Aeronautics & Space Administration
29	Commission on Civil Rights		89	National Archives & Records Administration
78	Commodity Futures Trading Commission		92	National Council on Disability
87	Consumer Product Safety Commission		44	National Credit Union Administration
94	Corporation for National and Community Service		05*	National Endowment for the Arts
12	Department of Defense		06*	National Endowment for the Humanities
90	Delta Regional Authority		68	National Gallery of Art
90	Denali Commission		46	National Labor Relations Board
84	Department of Education		47	National Science Foundation
90	Election Assistance Commission		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
32	Federal Communications Commission		08*	Peace Corps
33	Federal Maritime Commission		86	Pension Benefit Guaranty Corporation
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
97	Department of Homeland Security		19	Department of State
14	Department of Housing and Urban Development		62	Tennessee Valley Authority
03*	Institute of Museum and Library Services		20	Department of Transportation
91	United States Institute of Peace		21	Department of the Treasury
04*	Inter-American Foundation		64	Department of Veterans Affairs
15	Department of the Interior			

* Note: These prefixes are not assigned by the Catalog of Federal Domestic Assistance, and are only used for OMB Circular A-133 reporting purposes only.

APPENDIX I-B

Federal Audit Clearinghouse Federal Agency Two-Digit Prefix List
(*Numeric Order*)

01*	**A**frican Development Foundation	47	**N**ational Science Foundation
03*	**I**nstitute of Museum and Library Services	57	**R**ailroad Retirement Board
04*	**I**nter-American Foundation	58	**S**ecurities and Exchange Commission
05*	**N**ational Endowment for the Arts	59	**S**mall Business Administration
06*	**N**ational Endowment for the Humanities	60	**S**mithsonian Institution
07*	**O**ffice of National Drug Control Policy	61*	**I**nternational Trade Commission
08*	**P**eace Corps	62	**T**ennessee Valley Authority
09*	**L**egal Services Corporation	64	Department of **V**eterans Affairs
10	Department of **A**griculture	66	**E**nvironmental Protection Agency
11	Department of **C**ommerce	68	**N**ational Gallery of Art
12	Department of **D**efense	70	**O**verseas Private Investment Corporation
13	**C**entral Intelligence Agency	77	**N**uclear Regulatory Commission
14	Department of **H**ousing and Urban Development	78	**C**ommodity Futures Trading Commission
15	Department of the **I**nterior	81	Department of **E**nergy
16	Department of **J**ustice	84	Department of **E**ducation
17	Department of **L**abor	85	**S**cholarship Foundations
18	**F**ederal Reserve System	86	**P**ension Benefit Guaranty Corporation
19	Department of **S**tate	87	**C**onsumer Product Safety Commission
20	Department of **T**ransportation	88	**A**rchitectural & Transportation Barriers Compliance Board
21	Department of the **T**reasury		
23	**A**ppalachian Regional Commission	89	**N**ational Archives & Records Administration
27	**O**ffice of Personnel Management	90	**D**elta Regional Authority
29	**C**ommission on Civil Rights	90	**D**enali Commission
30	**E**qual Employment Opportunity Commission	90	**E**lection Assistance Commission
32	**F**ederal Communications Commission	90	**J**apan – U.S. Friendship Commission
33	**F**ederal Maritime Commission	91	United States **I**nstitute of Peace
34	**F**ederal Mediation and Conciliation Service	92	**N**ational Council on Disability
36	**F**ederal Trade Commission	93	Department of **H**ealth and Human Services
39	**G**eneral Services Administration	94	**C**orporation for National and Community Service
40	**G**overnment Printing Office	96	**S**ocial Security Administration
42	**L**ibrary of Congress	97	Department of **H**omeland Security
43	**N**ational Aeronautics & Space Administration	98	U. S. **A**gency for International Development
44	**N**ational Credit Union Administration	99*	**M**iscellaneous
46	**N**ational Labor Relations Board		

* Note: These prefixes are not assigned by the Catalog of Federal Domestic Assistance, and are only used for OMB Circular A-133 reporting purposes only.