

# Instructions for Form SF-SAC, Reporting on Audits of States, Local Governments, Indian Tribes, Institutions of Higher Education and Nonprofit Organizations For Fiscal Periods Beginning on or after December 26, 2014

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 100 hours for large auditees (i.e., auditees most likely to administer a large number of Federal awards) and 20 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.

**The Office of Management and Budget (OMB) Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) 2 CFR 200.512* requires auditees to submit a completed Form SF-SAC, along with one complete reporting package, to the Federal Audit Clearinghouse.** The reporting package is defined in 2 CFR 200.512(c). Indian Tribes and Tribal Organizations (as defined in the Indian Self-Determination, Education and Assistance Act (ISDEAA), 25 U.S.C 450b(l)) which opt not to authorize the FAC to make the reporting package publicly available) must submit the reporting package to pass-through entities as described in 2 CFR 200.512(b)(2); 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 Uniform Guidance 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 XX-XX-2016 should be used for audits covering fiscal periods beginning on or after December 26, 2014, the period for which Subpart F of the Uniform Guidance is first effective. For all audits that are performed under OMB Circular A-133 use the appropriate year form for Circular A-133 audits.** This Form is only available for submission on the Federal Audit Clearinghouse (FAC) Web site <https://harvester.census.gov/facweb/>.

**Audit threshold for Federal expenditures is \$750,000 or more per year.** The Uniform Guidance requires non-Federal entities that expend \$750,000 or more a year in Federal awards to have an audit conducted in accordance with the Uniform Guidance.

**The SF-SAC is not to be used by for-profit entities, foreign public entities, or foreign organizations.** These entities should contact the Federal awarding agency for audit report submission instructions.

## WHAT'S NEW

### CFDA Three Digit Extension

Part II, Item 1(b) will be used to only collect three digit CFDA extensions listed in the Catalog of Federal Domestic Assistance (CFDA). If a valid three digit CFDA extension is unknown, the auditee will enter a "U" followed by a two digit number in the

CFDA extension to identify one or more award lines which form the program. This will allow the Internet Data Entry System (IDES) to automatically calculate the Federal Program Total and Cluster Total (Part II, Item 1(g) and 1(h)). For more information on Federal program determination when a CFDA extension is unknown, see 2 CFR 200.42(b).

**Example:** The first Federal program with an unknown three digit extension would be U01 for all Federal award lines associated with that program, the second would be U02, and so on. If the Federal program is part of the Research and Development (R&D) cluster and the CFDA Three Digit Extension is unknown, enter "RD" in the CFDA Three Digit Extension field.

### Additional Award Identification

Part II, Item 1(c) is a field that can be used to collect other data used to identify the award which is not a CFDA number (e.g., program year, contract number).

### Cluster Name

Part II, Item 1(f) will be used to identify whether the award is part of a cluster of programs, and if so, the type of cluster. The types of clusters are Research & Development, Student Financial Aid, other clusters identified in the Compliance Supplement, and clusters identified by a state for Federal awards that the state provides to its subrecipients. For other clusters, this item will collect the cluster name provided in the latest OMB Compliance Supplement. For state clusters, the auditee will enter an X followed by a two digit number in the cluster name column to identify the specific award lines in the cluster of programs as designated by the state to its subrecipients.

### Federal Program Total and Cluster Total

Part II, Item 1(g) and 1(h) is the total Federal awards expended for each individual Federal program and cluster of programs as required by 2 CFR 200.510(b)(3). The total Federal awards expended for each Federal program will be auto-populated by summing the individual award lines which have the same CFDA number. For clusters, the cluster total will also be auto-populated by summing the individual award lines which have the same cluster name. These fields are added so that the data collection form includes all data required in the SEFA.

### End of the Audit Period Loan Balance

Part II, Item 1(j) will be used to collect the loan or loan guarantee (loan) balances outstanding at the end of the audit period for loan programs as identified in Part II, Item 1(i), as required by 2 CFR 200.510(b)(5).

### Name of Pass-through Entity

Part II, Item 1(l) will be used to collect the name of the pass-through entity for Federal awards identified as not being direct in Part II, Item 1(k). This name of the pass-through entity is required by 2 CFR 200.510(b)(2).

#### **Identifying Number Assigned by the Pass-through Entity**

Part II, Item 1(m) will be used to collect the identifying number assigned by the pass-through entity, if assigned, for Federal awards identified as not being direct in Part II, Item 1(k). This identifying number is required by 2 CFR 200.510(b)(2).

#### **Federal Award Passed Through to Subrecipients**

Part II, Item 1(n) will be used to indicate if funds were passed through to any subrecipients for the Federal program. Part II, Item 1(o) will be used to identify the amount passed through to subrecipients as required by 2 CFR 200.510(b)(4).

#### **Type of Auditor's Opinion on the Financial Statements**

Part III, Item 2(a), Financial Statement Information was revised to collect information when the financial statements are prepared in accordance with a special purpose framework.

#### **Summary Schedule of Prior Audit Findings Related to Direct Funding**

Part III, Item 3(d) is a revision to only collect data on prior audit findings shown in the Summary Schedule of Prior Audit Findings as data on current year audit findings is collected in Information from the Schedule of Findings and Questioned Costs (or Part III, Item 4, Federal Award Audit Findings).

#### **Repeat Audit Findings and Prior Year Audit Finding Reference Numbers**

Part III, Item 4(m) and 4(n) will be used to identify whether the audit finding was a repeat of an audit finding in the immediately prior audit, and if so, any applicable prior year audit finding reference numbers (2 CFR 200.516(b)(8) and (c)).

#### **Type of Compliance Requirements**

Using letters from Part 3 of the Compliance Supplement (A-N, excluding D and K) plus P (for "Other") the auditor must list all type(s) of Compliance Requirements that apply to audit findings. The Type of Compliance Requirement is the requirement the auditor was testing which generated the audit finding. For example if the auditor is testing eligibility and finds non-compliance that by implication indicates an unallowed activity or an unallowable cost, the Type of Compliance Requirement reported should be "E" for eligibility since this is the compliance requirement that was being tested.

#### **Auditee Certification Statement**

Part IV, Item 1 was revised to add specific certifications required by the Uniform Guidance, including that the reporting package does not include protected personally identifiable information and to authorize the FAC to make the reporting package publicly available on a Web site (2 CFR 200.512(b)).

#### **Auditor Statement**

Part IV, Item 2 was revised to update the references to the revised form.

### **SUBMISSION TO THE FEDERAL AUDIT CLEARINGHOUSE**

Auditees are required to submit through the FAC Web site. The only approved Form SF-SAC format is created using the Internet Data Entry System (IDES) option on the FAC web site. The FAC IDES Web site is located at:

<https://harvester.census.gov/facides/>. Submission instructions are available on the IDES Web site.

#### **Revisions**

The instructions for submitting revisions are available on the IDES Web site.

#### **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 reports, or nine months after the end of the audit period. If the due date falls on a Saturday, Sunday, or Federal holiday, the reporting package is due the next business day (2 CFR 200.512(a)). The Uniform Guidance does not permit Federal agencies or pass-through entities to extend the due date.

### **WHO TO CONTACT WITH QUESTIONS**

For technical audit questions, please contact the auditee's Federal cognizant or oversight agency for audit. Contact information for each Federal agency is provided in Appendix III of the Compliance Supplement as Federal Agency Single Audit Contacts.

For questions related to a specific Federal program, please contact the Federal agency from which the award originated. Contact information for each program listed in the Compliance Supplement is provided in Appendix III of the Supplement as Federal Agency Program Contacts.

For questions concerning the Form SF-SAC submission process or the form (e.g., how to report information on the form, reason for rejection of a form or reporting package, and how to amend or retract a previously accepted submission), contact the FAC at 800-253-0696 or ERD.FAC@Census.gov. Frequently Asked Questions can be found on the IDES Web site.

### **DESCRIPTION OF FORM**

#### **PART I: GENERAL INFORMATION**

This section is completed by both the auditee and auditor.

#### **Item 1 - Fiscal Period End Date**

Enter the last day of the fiscal period covered by the audit.

#### **Item 2 - Type of Uniform Guidance Audit**

Click the appropriate box. 2 CFR 200.501 of the Uniform Guidance requires non-Federal entities that expend \$750,000 or more in a year in Federal awards to have a single audit conducted except when they elect to have a program-specific audit conducted in accordance with 2 CFR 200.507.

#### **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) Auditee 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. Social Security Numbers must not be used.

**(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. (e.g., 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, 4(c). 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 IDES Web site.

**(d) Auditee 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 4(d) 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 4(f). 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 IDES 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 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)** Enter the auditee name associated with the primary EIN. This name should match exactly to the name assigned to the primary EIN by the IRS.

**Note:** Department of Housing and Urban Development project numbers are optional, and may be included with the auditee name.

**(b-e)** Enter auditee contact information.

#### Item 6 - Primary Auditor Information

**(a-f)** Enter the name, Employer Identification Number (EIN), and contact information of the primary auditor that conducted the audit in accordance with the Uniform Guidance. Auditors must not use any Social Security Numbers as their EIN. To apply for an EIN, follow the guidance of the Internal Revenue Service, located at <http://www.irs.gov/>. 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 Auditors' Contact Information Sheet*.

#### 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 Auditors' Contact Information Sheet*.

**Note:** Only the primary auditor will sign the auditor statement.

### PART II: FEDERAL AWARDS

This section is completed by the auditee.

#### Item 1 – Federal Award 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 in the reporting package. **List individual programs in each row.**

The information to complete item 1 is obtained from the Schedule of Expenditures of Federal Awards in the reporting package. Note that Item 1 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.

#### CFDA Number- Federal Awarding Agency Prefix and Extension

Most Federal programs 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: <https://www.cfda.gov>. If the Federal program does not have a CFDA number, follow the specific instructions below.

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

**(b) CFDA Three Digit 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 last three digits of the CFDA number in the CFDA Three Digit Extension field.

#### Programs with No CFDA Number or the CFDA Number is Unknown

If the three digit CFDA extension is unknown, the auditee will enter a "U" followed by a two digit number in the CFDA extension to identify one or more Federal award lines which form the program. This will allow the Internet Data Entry System (IDES) to automatically calculate the Federal Program Total and Cluster Total (Part II, Item 1(g) and 1(h)). For more information on Federal program determination when a CFDA extension is unknown, see 2 CFR 200.42(b).

**Example:** The first Federal program with an unknown three digit extension would be U01 for all award lines associated with that program, the second would be U02, and so on.

**Note:** The two digit number can start over for each Federal Agency or continue throughout the remainder of the data collection form.

#### Programs that are part of the R&D Cluster and the CFDA Number is Unknown

If the Federal program is part of the Research and Development (R&D) cluster and the CFDA Number is unknown, enter "RD" in the CFDA Three Digit Extension field.

**(c) Additional Award Identification** - Part II, Item 1(c) is a required field if Item 1(b) is unknown. If Item 1(b) has a valid CFDA Extension, then Item 1(c) is optional. Enter other data used to identify the award which is not a CFDA number (e.g., program year, contract number).

**(d) 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 Federal awarding agency or pass-through entity should be entered. If a valid CFDA Three Digit Extension is entered into Part II, Item 1(b), the system will auto-generate the Name of the Federal Program with the name listed in the CFDA for the CFDA Number.

**(e) Amount Expended** - Enter the amount of expenditures included in the Schedule of Expenditures of Federal Awards in

the reporting package for each Federal award. The SEFA must include the total Federal awards expended as determined in accordance with 2 CFR 200.502. Round to the nearest whole dollar.

**(f) Cluster Name** - Enter the type of cluster of programs. Select "N/A" for no cluster, "Research and Development" for Research & Development, "Student Financial Aid" for Student Financial Aid, the cluster name for other clusters identified in the Compliance Supplement, or "State Cluster" for clusters identified by a state for Federal awards that the state provides to its subrecipients.

**(g) Federal Program Total** - The system will auto-generate the total Federal awards expended for each individual Federal program as required by 2 CFR 200.510(b)(3) by summing the amount expended for all line items with the same CFDA Prefix and Extension.

**(h) Cluster Total** - The system will auto-generate the total Federal awards expended for each cluster of programs as required by 2 CFR 200.510(b)(3) by summing the amount expended for all line items with the same Cluster Name.

**(i) Loan/Loan Guarantee** - Mark either "Y" for Yes or "N" for No if the program is a Federal loan or a Federal loan guarantee.

**(j) If yes, the End of the Audit Period Outstanding Loan Balance** - Enter the loan or loan guarantee (loan) balances outstanding at the end of the audit period for loan programs as identified in Part II, Item 1(i), as required by 2 CFR 200.510(b)(5). The outstanding loan balance outstanding at the end of the audit period is the amount disclosed in the footnotes to the SEFA as required by 200.510 (b)(5).

**(k) Direct Award** - Mark either "Y" for Yes or "N" for No to indicate if the award was received directly from a Federal awarding agency. When an award consists of both direct and indirect (i.e., received as 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 pass-through entity/subrecipient relationship).

**(l) If no, list Name of Pass-through Entity** - Enter the name of the pass-through entity for award lines identified as not being direct in Part II, Item 1(k). This name of the pass-through entity is required by 2 CFR 200.510(b)(2). If a program has multiple pass-through entities, the data collection form will accept multiple names for each pass-through entity.

**(m) If no, List Identifying Number Assigned by the Pass-through Entity, if assigned** - Enter the identifying number assigned by the pass-through entity, if assigned, for award lines identified as not being direct in Part II, Item 1(k). This number is required by 2 CFR 200.510(b)(2). If a program has multiple pass-through award numbers, the data collection form will accept multiple identifying numbers assigned by the multiple pass-through entities. If there is not an identifying number assigned by the pass-through entity, enter "N/A" in this field.

**(n) Federal Award Passed Through to Subrecipients** - Mark either "Y" for Yes or "N" for No to indicate if funds were passed through to any subrecipients for the Federal program.

**(o) If yes, Provide Total Amount Passed Through** - Enter the amount passed through to subrecipients as required by 2 CFR

200.510(b)(4). This amount is also included in the amount entered in Part II, Item 1(e). This amount should be the same for all Federal awards that are part of the same Federal program.

### **PART III: INFORMATION FROM THE SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

This section is completed by the auditor.

All information for this section should be obtained from the opinions on the financial statements and reports in accordance with the Generally Accepted Government Auditing Standards (GAGAS) related to the financial statement audit.

#### **Item 1 - Major Program Information and Audit Findings**

The information to complete columns (a), (b), and (c) is obtained from the Schedule of Findings and Questioned Costs prepared by the auditor.

**(a) Major program** - Mark either "Y" for Yes or "N" for No to indicate if the Federal program is a major program, as defined in 2 CFR 200.518.

**(b) If yes, type of audit report on Major Program** - If Part III, Item 1(a) is marked "Y" for Yes, enter one letter (**U**, **Q**, **A**, or **D**) corresponding to the type of audit report on the major program. Enter either "**U**" for Unmodified opinion, "**Q**" for Qualified opinion, "**A**" for Adverse opinion, or "**D**" for Disclaimer of opinion. For clusters of programs, the type of audit report must apply to the cluster 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 or more lines are listed for the same CFDA number, all award lines should have the same major program determination and type of audit report on major program. If the program is not a major program, leave the "Type of Audit Report" blank.

**(c) 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 2 - Financial Statements**

##### **(a) Financial Statement Information -**

**(i) What were the results of the auditor's determination of whether the financial statements of the auditee were prepared in accordance with generally accepted accounting principles (GAAP)?** - If the financial statements were prepared in accordance with generally accepted accounting principles (GAAP), select any combination of "Unmodified opinion", "Qualified opinion", "Adverse opinion", or "Disclaimer of Opinion", as applicable.

Audits of state and local governments prepared in accordance with GAAP 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.

If the financial statements were not prepared in accordance with GAAP but were prepared in accordance with a special purpose framework, mark "Financial statements were not prepared in accordance with GAAP but were prepared in accordance with a special purpose framework." (Reference AU-C Section 800, "Special Considerations – Audits of Financial Statements Prepared in Accordance With Special Purpose Framework," for additional information.)

Complete Items (ii), (iii), and (iv) only if the statements were prepared in accordance with a special purpose framework.

**(ii) What was the special purpose framework?** - Mark the applicable special purpose framework that was used as the basis of accounting using the definitions in AU-C Section 800.

**(iii) Was the special purpose framework used a basis accounting required by state law or tribal law?** - Mark either "Yes" or "No" as applicable. Mark "No" if the special-purpose framework was permitted by state law but not required. The response to this question will affect whether an entity can qualify as a low-risk auditee in the two subsequent audit periods (see 2 CFR 200.520(b)).

**(iv) What was the auditor's opinion on the special purpose framework?** - Select any combination of "Unmodified opinion" or any combination of "Qualified opinion", "Adverse opinion", or "Disclaimer of opinion", as applicable.

**(b) Is a "going concern" emphasis-of-matter paragraph included in the auditor's report?** - Mark either "Yes" or "No" to indicate the existence of a "going concern" emphasis-of-matter paragraph in the auditor's report.

**(c) Is a significant deficiency disclosed?** - Mark either "Yes" or "No" to indicate the disclosure of a "significant deficiency."

**(d) Is a material weakness disclosed?** - Mark either "Yes" or "No" to indicate the disclosure of a "material weakness".

**(e) Is a material noncompliance disclosed?** - Mark either "Yes" or "No" to indicate the disclosure of a "material noncompliance."

#### **Item 3 - Federal Programs**

**(a) Does the auditor's report include a statement that the auditee's financial statements include departments, agencies, or other organizational units expending \$750,000 or more in Federal awards that have separate Uniform Guidance audits which are not included in this audit (AICPA Audit Guide.)** - According to AICPA Audit Guide "Government Auditing Standards and Single Audits audit guide," 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 3(a), 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 \$750,000, or more in Federal awards during the fiscal period.

**(b) 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 described in 2 CFR 200.518(b)(1), or 2 CFR 200.518(b)(3) when a recalculation of the Type A threshold is required for large loan or loan guarantees. The dollar threshold must be \$750,000 or higher. Round to the nearest whole dollar.

**(c) 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 2 CFR 200.520 at the beginning of the audit period.

**(d) Indicate which Federal agency(ies) have prior audit findings shown in the Summary Schedule of Prior Audit Findings related to direct funding.** - Mark (X) the Federal agency(ies) only if 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. (2) Three separate agencies use the CFDA numbers beginning with "45." If one of those agencies has prior audit findings related to direct awards in the Summary Schedule of Prior Audit Findings, 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 web site (<https://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 4 - Federal Award Audit Findings**

The information on Part III, Item 4 directly corresponds to the number of findings indicated in column (c) in Part III, Item 1. For each finding noted on Part III, Item 1(c) the details will be entered on Part III, Item 4. If Part III, item 1(c) "Number of Audit Findings" is 0 (zero), no information will appear for that Federal Award in Part III, Item 4.

**Row Number from Part II, Item 1 –** This number allows you to trace back to CFDA line on the SEFA.

**(a) Federal Awarding Agency Prefix** - The first two digits of the CFDA number as shown in Part II, Item 1(a) will be auto-generated when the "Number of Audit Findings" in Part III, Item 1(c) is greater than zero.

**(b) CFDA Three Digit Extension** - The CFDA extension as shown in Part II, Item 1(b) will be auto-generated when the "Number of Audit Findings" in Part III, Item 1(c) is greater than zero.

**(c) Additional Award Identification** - The Additional Award Identification as shown in Part II, Item 1(c) will be auto-generated when the "Number of Audit Findings" in Part II, Item 1(c) is greater than zero.

**(d) Name of Federal Program** - The name of the Federal program as shown in Part II, Item 1(d) will be auto-generated when the "Number of Audit Findings" in Part III, Item 1(c) is greater than zero.

**(e) Audit Finding Reference Numbers** - The required format for the audit finding reference numbers is the four digit audit year (Part I, Item 1), a hyphen and a three digit number (e.g., 2016-001, 2016-002...2016-999). 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.

**(f) Type of Compliance Requirements** - Using letters from Part 3 of the Compliance Supplement (A-N, excluding D and K) plus P (for "Other") the auditor must list all type(s) of Compliance Requirements that apply to audit findings. The Type of

Compliance Requirement is the requirement the auditor was testing which generated the audit finding. For example if the auditor is testing eligibility and finds non-compliance that by implication indicates an unallowed activity or an unallowable cost, the Type of Compliance Requirement reported should be "E" for eligibility since this is the compliance requirement that was being tested.

**(g) and (h) Compliance Audit Findings** - Mark whether the auditor identified the audit 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.

**(i) and (j) Internal Control Audit Findings** - Mark whether the auditor identified the audit 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.

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

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

The chart below shows the nine different possible combinations of findings for columns (g) through (k).

	(g)	(h)	(i)	(j)	(k)
	Compliance Audit Findings		Internal Control Audit Findings		Other Audit Findings
	Modified Opinion	Other Matters	Material Weakness	Significant Deficiency	
	(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

**(l) Questioned Costs** - For each audit finding, the auditor will report if there were any Questioned Costs related to that audit finding. If questioned costs exist but the amount cannot be determined, the auditor must mark "Y" for "Yes."

**(m) Repeat Audit Finding from Prior Year** - Mark either "Y" for Yes or "N" for No to identify whether the audit finding was a repeat of an audit finding in the immediate prior audit.

**(n) If yes, provide Prior Year Audit Finding Reference Numbers** - If column (m) is marked "Y", enter all applicable audit finding reference numbers from the immediate prior audit (2 CFR 200.516(b)(8) and (c)).

#### **PART IV: CERTIFICATIONS**

##### **Item 1 - Auditee Certification Statement**

A senior representative of the auditee (e.g., state controller, director of finance, chief executive officer, chief financial officer) electronically "signs" the certification statement below as required by 2 CFR 200.512(b).

This is to certify that, to the best of my knowledge and belief the following is true and correct, the auditee has:

- ensured that the reporting package does not include protected personally identifiable information (Protected PII) (2 CFR 200.79 and 2 CFR 200.82), or if it does, the Federal Audit Clearinghouse is authorized to publicly post all information contained in this Form SF-SAC and the audit report;
- ensured that the Form SF-SAC and reporting package does not include business identifiable information (BII) as defined below\*, or if it does, the Federal Audit Clearinghouse is authorized to publicly post all information contained in this Form SF-SAC and the audit report
- complied with the requirements of 2 CFR Part 200 Subpart F specific to the auditee;
- prepared the data in this form in accordance with 2 CFR Part 200 and the accompanying instructions to this form;
- included all information required to be reported in this form in its entirety and such information is accurate and complete;
- engaged an auditor to perform an audit in accordance with 2 CFR Part 200. for the period described in Part I, Items 1 and 3;
- ensured the auditor has completed such audit and issued the signed audit report required by 200.515 which states that the audit has conducted in accordance with the audit requirements of the Uniform Guidance; and
- authorized the FAC to make the reporting package publicly available on a Web site

*\*BII consists of information defined in the Freedom of Information Act (FOIA) as "trade secrets and commercial or financial information obtained from a person [that is] privileged or confidential." (5 U.S.C. 552(b)(4)). This information is exempt from automatic release under the (b)(4) FOIA exemption. "Commercial" is not confined to records that reveal "basic commercial operations" but includes any records or information in which the submitter has a commercial interest, and can include information submitted by a nonprofit entity. Additional examples of BII will be included on the FAC's Frequently Asked Questions and on the certification page within the IDES.*

**Complete the Indian Tribe or Tribal Organization Auditee Certification Statement only if the checkbox "Qualified as an Indian Tribe or Tribal Organization" is checked from the Submission Criteria Check Page in the Internet Data Entry System (IDES).**

##### **Item 1 - Auditee Certification Statement**

A senior representative of the auditee (e.g., state controller, director of finance, chief executive officer, chief financial officer) electronically "signs" the certification statement below as required by 2 CFR 200.512(b).

This is to certify that, to the best of my knowledge and belief the following is true and correct, the auditee has:

- qualified as an Indian Tribe or Tribal Organization (as defined in the Indian Self-Determination, Education and Assistance Act (ISDEAA), 25 U.S.C 450b(l)) and opts not to authorize the Federal Audit Clearinghouse to make the reporting package publicly available (tribes selecting this option must submit the reporting package to pass-through entities as described in 2 CFR 200.512(b)(2));
- ensured that the Form SF-SAC and reporting package does not include protected personally identifiable information (Protected PII) (2 CFR 200.79 and 2 CFR 200.82), or if it does, the Federal Audit Clearinghouse is authorized to publicly post all information contained in the Form SF-SAC;
- ensured that the Form SF-SAC and reporting package does not include business identifiable information (BII) as defined below\*, or if it does, the Federal Audit Clearinghouse is authorized to publicly post all information contained in the Form SF-SAC;
- complied with the requirements of 2 CFR Part 200 Subpart F specific to the auditee;
- prepared the data in this form in accordance with 2 CFR Part 200 and the accompanying instructions to this form;
- included all information required to be reported in this form in its entirety and such information is accurate and complete;
- engaged an auditor to perform an audit in accordance with 2 CFR Part 200.500 for the period described in Part I, Items 1 and 3;
- ensured the auditor has completed such audit and issued the signed audit report required by 200.515 which states that the audit has conducted in accordance with the audit requirements of the Uniform Guidance; and
- authorized the FAC to make the Form SF-SAC publicly available on a Web site

*\*BII consists of information defined in the Freedom of Information Act (FOIA) as "trade secrets and commercial or financial information obtained from a person [that is] privileged or confidential." (5 U.S.C. 552(b)(4)). This information is exempt from automatic release under the (b)(4) FOIA exemption. "Commercial" is not confined to records that reveal "basic commercial operations" but includes any records or information in which the submitter has a commercial interest, and can include*

*information submitted by a nonprofit entity. Additional examples of BII will be included on the FAC's Frequently Asked Questions and on the certification page within the IDES*

**Item 2 - Auditor Statement**

The auditor must electronically “sign” the following statement on the form:

The data elements and information included in this form are limited to those prescribed by the Uniform Guidance. The information in Part II of this form is the responsibility of the auditee and is based on information included in the reporting package required by the Uniform Guidance. The information included in Part III of this form, except for Part III Item 2(a)(iii), Item 3(d), and Items 4(a) – (d) (when there are audit findings), was transferred by the auditor 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) or any additional auditing procedures in connection with the completion of this form. A copy of the reporting package required by the Uniform Guidance, 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 and on the FAC web site.

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## APPENDIX I-A

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

01*	<u>African</u> Development Foundation	61*	<u>International</u> Trade Commission
98	U. S. <u>Agency</u> for International Development	90	<u>Japan</u> – U.S. Friendship Commission
10	Department of <u>Agriculture</u>	16	Department of <u>Justice</u>
23	<u>Appalachian</u> Regional Commission	17	Department of <u>Labor</u>
88	<u>Architectural</u> & Transportation Barriers Compliance Board	09*	<u>Legal</u> Services Corporation
13	<u>Central</u> Intelligence Agency	42	<u>Library</u> of Congress
11	Department of <u>Commerce</u>	99*	<u>Miscellaneous</u>
29	<u>Commission</u> on Civil Rights	43	<u>National</u> Aeronautics & Space Administration
78	<u>Commodity</u> Futures Trading Commission	89	<u>National</u> Archives & Records Administration
87	<u>Consumer</u> Product Safety Commission	92	<u>National</u> Council on Disability
94	<u>Corporation</u> for National and Community Service	44	<u>National</u> Credit Union Administration
12	Department of <u>Defense</u>	45	<u>National</u> Foundation on the Arts and the Humanities
90	<u>Delta</u> Regional Authority	68	<u>National</u> Gallery of Art
90	<u>Denali</u> Commission	46	<u>National</u> Labor Relations Board
84	Department of <u>Education</u>	47	<u>National</u> Science Foundation
90	<u>Election</u> Assistance Commission	77	<u>Nuclear</u> Regulatory Commission
81	Department of <u>Energy</u>	07*	<u>Office</u> of National Drug Control Policy
66	<u>Environmental</u> Protection Agency	27	<u>Office</u> of Personnel Management
30	<u>Equal</u> Employment Opportunity Commission	70	<u>Overseas</u> Private Investment Corporation
32	<u>Federal</u> Communications Commission	08*	<u>Peace</u> Corps
33	<u>Federal</u> Maritime Commission	86	<u>Pension</u> Benefit Guaranty Corporation
34	<u>Federal</u> Mediation and Conciliation Service	57	<u>Railroad</u> Retirement Board
18	<u>Federal</u> Reserve System	85	<u>Scholarship</u> Foundations
36	<u>Federal</u> Trade Commission	58	<u>Securities</u> and Exchange Commission
39	<u>General</u> Services Administration	59	<u>Small</u> Business Administration
40	<u>Government</u> Printing Office	60	<u>Smithsonian</u> Institution
93	Department of <u>Health</u> and Human Services	96	<u>Social</u> Security Administration
97	Department of <u>Homeland</u> Security	19	Department of <u>State</u>
14	Department of <u>Housing</u> and Urban Development	62	<u>Tennessee</u> Valley Authority
91	United States <u>Institute</u> of Peace	20	Department of <u>Transportation</u>
04*	<u>Inter-American</u> Foundation	21	Department of the <u>Treasury</u>
15	Department of the <u>Interior</u>	64	Department of <u>Veterans</u> Affairs

\* **Note:** These prefixes are not assigned by the Catalog of Federal Domestic Assistance, and are only used for OMB Uniform Guidance reporting purposes only.

## APPENDIX I-B

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

01*	<u>African</u> Development Foundation	57	<u>Railroad</u> Retirement Board
04*	<u>Inter-American</u> Foundation	58	<u>Securities</u> and Exchange Commission
07*	<u>Office</u> of National Drug Control Policy	59	<u>Small</u> Business Administration
08*	<u>Peace</u> Corps	60	<u>Smithsonian</u> Institution
09*	<u>Legal</u> Services Corporation	61*	<u>International</u> Trade Commission
10	Department of <u>Agriculture</u>	62	<u>Tennessee</u> Valley Authority
11	Department of <u>Commerce</u>	64	Department of <u>Veterans</u> Affairs
12	Department of <u>Defense</u>	66	<u>Environmental</u> Protection Agency
13	<u>Central</u> Intelligence Agency	68	<u>National</u> Gallery of Art
14	Department of <u>Housing</u> and Urban Development	70	<u>Overseas</u> Private Investment Corporation
15	Department of the <u>Interior</u>	77	<u>Nuclear</u> Regulatory Commission
16	Department of <u>Justice</u>	78	<u>Commodity</u> Futures Trading Commission
17	Department of <u>Labor</u>	81	Department of <u>Energy</u>
18	<u>Federal</u> Reserve System	84	Department of <u>Education</u>
19	Department of <u>State</u>	85	<u>Scholarship</u> Foundations
20	Department of <u>Transportation</u>	86	<u>Pension</u> Benefit Guaranty Corporation
21	Department of the <u>Treasury</u>	87	<u>Consumer</u> Product Safety Commission
23	<u>Appalachian</u> Regional Commission	88	<u>Architectural</u> & Transportation Barriers Compliance Board
27	<u>Office</u> of Personnel Management		
29	<u>Commission</u> on Civil Rights	89	<u>National</u> Archives & Records Administration
30	<u>Equal</u> Employment Opportunity Commission	90	<u>Delta</u> Regional Authority
32	<u>Federal</u> Communications Commission	90	<u>Denali</u> Commission
33	<u>Federal</u> Maritime Commission	90	<u>Election</u> Assistance Commission
34	<u>Federal</u> Mediation and Conciliation Service	90	<u>Japan</u> – U.S. Friendship Commission
36	<u>Federal</u> Trade Commission	91	United States <u>Institute</u> of Peace
39	<u>General</u> Services Administration	92	<u>National</u> Council on Disability
40	<u>Government</u> Printing Office	93	Department of <u>Health</u> and Human Services
42	<u>Library</u> of Congress	94	<u>Corporation</u> for National and Community Service
43	<u>National</u> Aeronautics & Space Administration	96	<u>Social</u> Security Administration
44	<u>National</u> Credit Union Administration	97	Department of <u>Homeland</u> Security
45	<u>National</u> Foundation on the Arts and the Humanities	98	U. S. <u>Agency</u> for International Development
		99*	<u>Miscellaneous</u>
46	<u>National</u> Labor Relations Board		
47	<u>National</u> Science Foundation		

\* **Note:** These prefixes are not assigned by the Catalog of Federal Domestic Assistance, and are only used for OMB Uniform Guidance reporting purposes only.

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