

## Instructions for Form SF-SAC, Reporting on Audits of States, Local Governments and Non-Profit Organizations For Fiscal Periods Ending in 2010, 2011 OR 2012

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 clearinghouse.

**This Form SF-SAC version, dated XX-XXXX should be used for audits covering fiscal periods ending in 2010, 2011 and 2012.** This Form is only available for submission on the Federal Audit Clearinghouse (FAC) Web site (<http://harvester.census.gov/fac/>). Submissions covering fiscal periods with end dates prior to January 1, 2008 must use one of the earlier versions of Form SF-SAC available on the Federal Audit Clearinghouse (FAC) Web site (<http://harvester.census.gov/fac/>). The form dated 8-6-2008 must be used for audits covering 2008 and 2009. The form dated 5-2004 must be used for audits covering fiscal periods ending in 2004, 2005, 2006 or 2007. The form dated 3-20-2001 must be used for audits covering fiscal periods ending in 2001, 2002 or 2003.

**Audit threshold for Federal expenditures is \$500,000 or more per year.** Beginning with 2004 audit year submissions, 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 in a year in Federal awards to have an audit conducted in accordance with the Circular. For prior audit years, 1997-2003, the audit threshold for Federal expenditures is \$300,000 or more per year.

**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:

**Reporting of American Recovery and Reinvestment Act of 2009 (ARRA) expenditures.** Expenditures occurring in fiscal years ending in 2010, 2011 and 2012 must be identified as Recovery or Non-Recovery Act funds. A new column has been added to Page 3 Item 9 that will identify these expenditures. If a CFDA program involves the expenditure(s) of both Recovery Act and non-Recovery Act funding, each must be listed on a separate line.

**SUBMISSION TO THE FEDERAL AUDIT CLEARINGHOUSE – Auditees are required to use the on-line Internet submission option available on the FAC Web site.** The only approved Form SF-SAC format is a form created using the on-line Internet Data Entry System option on the FAC web site. 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. Both 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, Federal awards and audit finding data can be uploaded into the on-line Internet Data Entry System.

Prior to completing Form SF-SAC on-line, 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, an electronic image file containing the reporting package must be attached. 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 the initial form on-line. After logging into the original 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](http://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

The auditee completes this section (except Items 4 and 7) and signs and dates the certification statement provided in Item 6(g). The auditor completes Item 7 and signs and dates the statement provided in Item 7(g).

#### Item 1 – Fiscal Period Ending Date For This Submission

Enter the last day of the fiscal period covered by the audit. The 2010 form applies to all audits covering fiscal periods ending in the 2010, 2011 or 2012 calendar years. The 2008 Form applies to all audits covering fiscal periods ending in the 2008 or 2009 calendar years.

**Item 2 – Type of Circular A-133 Audit** – Mark (X) 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. Also, using the spaces provided, enter the primary EIN on the top of each page of the form.
- (b) **Are Multiple EINs Covered in this Report?** Mark (X) the appropriate 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 Part I, Item 4(b) is marked "Yes" list the additional EIN numbers for all entities covered by the audit in Item 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 Item 4(c) of the continuation list.

**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, 4e, and 4f 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 (X) the appropriate "Y" for yes or "N" for No box to indicate if a component entity (e.g., State agency, sub-entity) expending Federal awards is covered in the audit report.

If "Y" is marked, enter the DUNS numbers of the component entities in Part I, Item 4(f). Part I, Item 4(f) must contain an entry other than the one entered in 4(d). If "N" is marked in 4(e), leave Part I, Item 4(f) blank.

Auditees who process Federal awards for component entities expending Federal awards should mark Item 5(e) "Yes" and list the DUNS numbers of the component entities in Part 5(f) on the continuation sheet on Page 4 of the Form.

- (f) **List the multiple DUNS numbers covered in this report** – If Part I, Item 4(e) is marked "Yes," list the additional DUNS numbers on Item 4(f) of the continuation sheet on page 4 of the Form SF-SAC. Report a DUNS number in Item 4(f) 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 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) "Y," 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) "N."

**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) Enter a valid email address.
- (g) A senior representative of the auditee (e.g., Chief Executive Officer, Controller, Director of Finance, Chief Financial Officer) signs the statement that the information on the form is accurate and complete as required by § \_\_.320 of the Circular. Provide the printed name and title of the signatory and the date of signature.

**Note:** Forms missing either a legible auditee signature, date of signature, printed name or printed title will be rejected.

## Item 6 – Primary Auditor Information

The primary auditor completes this item.

- (a-e) Enter the name 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 in Item 6(a-f). The other auditors may enter their contact information in Part I, Items 8a-f.
- (f) Enter a valid email address.
- (g) The auditor listed in Part I, Item 6(a) is the same auditor that signs the auditor statement.

## Item 7 – Add Optional Secondary Auditor Information?

If secondary audit organizations were used to conduct the audit work, and the primary auditor chooses to include contact information for the secondary auditors, mark (x) "Y" for yes. Otherwise, mark "N" for no.

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

## Item 8 – Secondary Auditor Information (Optional)

- (a-e) If Part I, Item 7 is marked "Y," enter the name and contact information of the secondary auditor organization(s) used to conduct the audit work.
- (f) Enter a valid email address.

**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 unqualified, mark box 1 "Unqualified opinion." If the audit report for the financial statements is other than unqualified, mark box(es) 2 "Qualified opinion," 3 "Adverse opinion," and/or 4 "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 unqualified opinions on some opinion units and modified opinions or disclaimers of 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 unqualified opinion on the remaining opinion units, then mark boxes 2 and 4, but not 1 and 3. Box 1 is only marked for an unqualified opinion on the financial statements as a whole or when unqualified opinions are provided on all opinion units.

**Item 2 – Is a "going concern" explanatory paragraph included in the audit?** Mark either "Y" for yes or "N" for no to indicate the existence of a "going concern" explanatory paragraph in the audit report.

**Item 3 – Is a significant deficiency disclosed?** Mark either "Y" for yes or "N" for no to indicate the disclosure of a "significant deficiency."

**Item 4 – Is any significant deficiency reported as a material weakness?** If Item 3 is marked "N," skip Item 4. If Item 3 is marked "Y," mark Item 4 either "Y" or "N" to indicate if any significant deficiencies are material weaknesses (Circular § \_\_.505 (d)(1)).

**Item 5 – Is a material noncompliance disclosed?** Mark either "Y" for yes or "N" for 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, Chapter 12)?**

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 dollar.

**Item 3 – Did the auditee qualify as a low-risk auditee?** Mark either "Y" for yes or "N" for no to indicate if the auditee qualifies as a low-risk auditee under § \_\_.530 of the Circular.

**Item 4 – Is a significant deficiency disclosed for any major program?** Mark either "Y" for yes or "N" for no to indicate if the Schedule of Findings and Questioned Costs include any significant deficiencies in internal control for major programs (Circular § \_\_.510 (a)(1)).

**Item 5 – Is any significant deficiency reported for any major program as a material weakness?** If Item 4 is marked "N," skip Item 5. If Item 4 is marked "Y," mark Item 5 either "Y" or "N" to indicate if any significant deficiencies included in the Schedule of Findings and Questioned Costs are material weaknesses (Circular § \_\_.510 (a)(1)).

**Item 6 – Are any known questioned costs reported?** Mark either "Y" for yes or "N" for no to indicate if the Schedule of Findings and Questioned Costs discloses any known questioned costs (Circular § \_\_.510 (a) (3) or (4)).

**Item 7 – Were Prior Audit Findings related to direct funding shown in the Summary Schedule of Prior Audit Findings?** Mark either "Y" for yes or "N" for 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 "Y", identify the Federal agency (ies) with prior direct findings in Part III, Item 8.

**Item 8 – Indicate which Federal agency (ies) have current year audit findings related to direct funding or 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 Schedule of Findings and Questioned Costs discloses 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. (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.

**Example:** The U. S. Department of Education program 84.033 would be entered as

8	4	033
---	---	-----

**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 1**. If the Federal Agency is not listed in Appendix 1, 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).

**Example:** A U. S. Department of Health and Human Services program with no CFDA number but with a contract number of "CT-654321-B" would be entered as:

9	3	CT-654321-B
---	---	-------------

**Programs with No CFDA Number, Contract Number or Grant Number**

If the 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 1) in the first two spaces. In the extension box, enter "UNKNOWN."

**Example:** A U. S. Agency for International Development program with no CFDA number or contract number would be entered as:

**9. FEDERAL AWARDS . . .**

CFDA Number		
Federal Agency Prefix <sup>1</sup>		Extension <sup>2</sup>
8	4	UNKNOWN

**Note:** CFDA prefixes may not always be the same as the prefixes listed in Appendix I. 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.

**Column (c) – 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 by marking (X) in the appropriate box to indicate either "Y" or "N". 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.

**Only one copy of the reporting package is required to be submitted to the Clearinghouse.** The auditee must submit only one reporting package (as defined in '\_\_.320(c)) to the FAC. The Clearinghouse will copy and distribute the required audit reporting packages to Federal agencies per '\_\_.320(d) of the Circular.

**Item 9 – 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) and (f) is obtained from the Schedule of Expenditures of Federal Awards. The information to complete columns (g) and (h) is obtained from the Schedule of Findings and Questioned Costs prepared by the auditor. Note that Item 9 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. If additional lines are needed, photocopy page 3 and attach the additional page(s) to the form, and enter the total expenditures for all pages in the "Total Federal Awards Expended" block on the last page.

**Note:** Auditors may upload this page via an electronic spreadsheet when using the on-line data entry option. Instructions for this option are included in the on-line 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 1**. 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.

**9. FEDERAL AWARDS EXPENDED DURING FISCAL YEAR**

CFDA Number		Research and development	A R A	Name of Federal Program
Federal Agency Prefix <sup>1</sup>	Extension <sup>2</sup>			
(a)	(b)	(c)	(d)	(e)
17	. 259	1 <input checked="" type="checkbox"/> Y 2 <input type="checkbox"/> N	<input type="checkbox"/> Y <input type="checkbox"/> N	WIA Youth Activities
17	. 259	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	<input type="checkbox"/> Y <input type="checkbox"/> N	WIA Youth Activities

**Column (d) – American Recovery and Reinvestment Act of 2009 (ARRA)** –Mark either “Y” for yes or “N” for no to indicate if the Federal program was funded with Recovery Act awards. Single Audits with fiscal year end dates of September 30, 2009 and later must identify ARRA expenditures. If a CFDA program involves the expenditures of both Recovery and non-Recovery Act funding, each must be listed on a separate line.

**Column (e) – 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.

**Column (f) – 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, 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 dollar.

**Column (g) – 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” or “N”. 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).

**Example:**

9. FEDERAL AWARDS EXPENDED DURING FISCAL YEAR			
CFDA Number		(c)(d)(e)(f)	Direct Awards (g)
Federal Agency Prefix 7 (a)	Extension 2 (b)		
47	. 076		1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N
47	. 076		1 <input checked="" type="checkbox"/> Y 2 <input type="checkbox"/> N

**Major Program**

**Column (h) – 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” or “N”.

**Column (i) – If yes, type of audit report** – If Part III, Item 9(g) “Major program” is marked “Y” for yes, enter one letter (**U, Q, A, or D**) corresponding to the type of audit report on the major program in the adjacent box in Column (h). Enter either ‘**U**’ for Unqualified 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.

**Example:** Each major program (row 1 & 2) must have a type of audit report marked. Do not mark the type of audit report box for non-major programs (row 3), even those with findings.

**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.

**Item 10 – Audit Findings**

The rows of Item 10 directly correspond to matching rows in Item 9. The information to complete columns (a) and (b) is obtained from the Schedule of Findings and Questioned Costs prepared by the auditor. If the Schedule of Findings and Questioned Costs does not identify audit findings for a specific row, the auditor should enter “O” for item (a) and “N/A” for item (b). Audit findings affecting more than one major program should be listed for all major programs affected.

**Column (a) – Type(s) of Compliance Requirement(s)** – Using the list provided on the form in footnote 4 on page 3, enter the letter(s) that correspond to the type(s) of compliance requirement(s) applicable to the audit findings (i.e., noncompliance, significant deficiencies (including material weaknesses), questioned costs, fraud, and other items reported under ‘\_\_510(a) reported for each Federal program. Do not list all types of compliance requirements that were tested. Normally, audit findings will be covered by the 14 types of compliance requirements described in Part 3 of the “OMB Circular A-133 Compliance Supplement.” If there is an audit finding, but it is not covered by one of these, enter “P” for “Other.” If there were no audit findings, enter “O” for “None.” Enter the letters only; do not enter commas or spaces.

**Column (b) – Audit Finding Reference Number(s)** – Enter the audit finding reference number(s) for audit findings (i.e., noncompliance, significant deficiencies (including material weaknesses), questioned costs, fraud, and other items reported under ‘\_\_510(a) in the Schedule of Findings and Questioned Costs. If no audit findings were reported, enter N/A for “Not applicable” (footnote 5)

**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>	05*	<u>National</u> Endowment for the Arts
90	<u>Delta</u> Regional Authority	06*	<u>National</u> Endowment for the Humanities
90	<u>Denali</u> Commission	68	<u>National</u> Gallery of Art
84	Department of <u>Education</u>	46	<u>National</u> Labor Relations Board
90	<u>Election</u> Assistance Commission	47	<u>National</u> Science Foundation
81	Department of <u>Energy</u>	77	<u>Nuclear</u> Regulatory Commission
66	<u>Environmental</u> Protection Agency	07*	<u>Office</u> of National Drug Control Policy
30	<u>Equal</u> Employment Opportunity Commission	27	<u>Office</u> of Personnel Management
32	<u>Federal</u> Communications Commission	70	<u>Overseas</u> Private Investment Corporation
33	<u>Federal</u> Maritime Commission	08*	<u>Peace</u> Corps
34	<u>Federal</u> Mediation and Conciliation Service	86	<u>Pension</u> Benefit Guaranty Corporation
18	<u>Federal</u> Reserve System	57	<u>Railroad</u> Retirement Board
36	<u>Federal</u> Trade Commission	85	<u>Scholarship</u> Foundations
39	<u>General</u> Services Administration	58	<u>Securities</u> and Exchange Commission
40	<u>Government</u> Printing Office	59	<u>Small</u> Business Administration
93	Department of <u>Health</u> and Human Services	60	<u>Smithsonian</u> Institution
97	Department of <u>Homeland</u> Security	96	<u>Social</u> Security Administration
14	Department of <u>Housing</u> and Urban Development	19	Department of <u>State</u>
03*	<u>Institute</u> of Museum and Library Services	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 Circular A-133 reporting purposes only.

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

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