

**Data Collection Form for 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**

**PART I: GENERAL INFORMATION** REPORT ID:      VERSION:

<b>1. Fiscal Period End Date</b> <div style="text-align: center; margin-top: 10px;">             ____ / ____ / ____              MM / DD / YYYY         </div>	<b>2. Type of Uniform Guidance Audit</b> <input type="checkbox"/> Single Audit <input type="checkbox"/> Program-specific audit
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**3. Audit Period Covered**

Annual  
 Biennial  
 Other- If Other, Number of months:

**4. Auditee Identification Numbers**

<b>a. Auditee Employer Identification Number (EIN)</b> _____	<b>d. Auditee Data Universal Numbering System (DUNS) Number</b> _____
<b>b. Are multiple EINS covered in this report?</b> <input type="checkbox"/> Yes If Yes, complete Part I, Item 4c: Auditee EIN Continuation Sheet <input type="checkbox"/> No	<b>e. Are multiple DUNS covered in this report?</b> <input type="checkbox"/> Yes If Yes, complete Part I, Item 4f: Auditee DUNS Continuation Sheet. <input type="checkbox"/> No

<b>5. Auditee Information</b>	<b>6. Primary Auditor Information</b>
<b>a. Auditee name</b>	<b>a. Audit Firm/Organization Name</b>
<b>b. Auditee address (Number and street)</b>	<b>b. Audit Firm/Organization EIN</b> _____
Auditee City	<b>c. Audit Firm/Organization address (Number and street)</b>
Auditee State	Audit Firm/Organization City
Auditee ZIP Code	Audit Firm/Organization State
<b>c. Auditee Contact Name</b>	Audit Firm/Organization ZIP Code
Auditee Contact Title	<b>d. Primary Auditor Contact Name</b>
<b>d. Auditee Contact Telephone</b>	Primary Auditor Contact Title
<b>e. Auditee Contact E-mail</b>	<b>e. Primary Auditor Contact Telephone</b>
	<b>f. Primary Auditor Contact E-mail</b>

**7. Was a secondary auditor used?**

Yes- If Yes, Complete Part I, Item 8 on the Secondary Auditor Contact Information Sheet

No

Part II: FEDERAL AWARDS

Part III: INFORMATION FROM THE SCHEDULE OF FINDINGS AND QUESTIONED COSTS

1. FEDERAL AWARDS EXPENDED DURING FISCAL YEAR

1. MAJOR PROGRAM INFORMATION AND AUDIT FINDINGS

Row Number (Auto-Generated)	(a) CFDA Number		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k) Federal Award Source			(l)	(m)	(n)	(o)	(a)	(b)	(c)
	Federal Awarding Agency/Prefix <sup>1</sup>	CFDA Three Digit Extension <sup>2</sup>	Additional Award Identification <sup>3</sup>	Name of Federal Award	Amount Expended (\$)	Cluster Name <sup>4</sup>	Federal Program Total <sup>5</sup>	Cluster Total <sup>6</sup>	Loan/Loan Guarantee	If column (i) is "Y", the End of the Audit Period Outstanding Loan Balance <sup>7</sup>	Direct Award	If column (k) is "N", list Name of Pass-through Entity	If column (k) is "N", list identifying number assigned by the Pass-through Entity, if assigned	Federal Award Passed Through to Subrecipients	If column (n) is "N", Provide Total Amount Passed Through	Major Program	If column (a) is "Y", Type of audit report on Major Program <sup>8</sup>	Number of Audit Findings			
										(Y/N)				(Y/N)							
<b>TOTAL FEDERAL AWARDS EXPENDED</b>					\$	.00															

<sup>1</sup> See Appendix I of instructions for valid Federal Awarding Agency two-digit prefixes.  
<sup>2</sup> Three digit CFDA extensions listed in the Catalog of Federal Domestic Assistance (CFDA). If the extension is unknown, see instructions.  
<sup>3</sup> Used to collect other data used to identify the award which is not a CFDA number (e.g., program year, contract number).  
<sup>4</sup> Cluster Identifier (N/A = None, Research and Development, Student Financial Aid, Cluster Name, State Cluster)  
<sup>5</sup> The system will provide total Federal awards expended for each Federal program by summing the individual CFDA lines which have the same CFDA number.  
<sup>6</sup> The system will provide total Federal awards expended for each cluster of programs by summing the individual CFDA lines which have the same Cluster Name.  
<sup>7</sup> 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 III, Item 5(i) (2 CFR 200.510(b)(5))  
<sup>8</sup> If major program is marked "yes," enter only one letter (U = Unmodified opinion, Q = Qualified opinion, A = Adverse opinion, D = Disclaimer of opinion) corresponding to the type of audit report in the adjacent box. If major program is marked "No," leave the type of audit report box blank.

## Part II: FEDERAL AWARDS - Continued

## 2. Notes to the Schedule of Expenditures of Federal Awards (SEFA) (To be completed by Auditee)

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

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

- Yes, the auditee elected to use the 10% de minimis cost rate as covered in 2 CFR 200.414 Indirect (F&A) cost.
- No, the auditee **did not** elect to use the 10% de minimis cost rate as covered in 2 CFR 200.414 Indirect (F&A) cost.
- Other. Please enter in the text as it appears in your Notes to the SEFA.

## Additional Notes

Note 3:

Enter additional notes as needed.

**Part III: INFORMATION FROM THE SCHEDULE OF FINDINGS AND QUESTIONED COSTS - Continued****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):

Select any combination:

- Unmodified opinion
- Qualified opinion
- Adverse opinion
- Disclaimer of opinion

If the financial statements of the auditee were prepared in accordance with GAAP, proceed to question b.

- Financial statements were not prepared in accordance with GAAP but were prepared in accordance with a special purpose framework.

ii. What was the special purpose framework? (Select only one)

- Cash basis
- Tax basis
- Regulatory basis
- Contractual basis
- Other basis

iii. Was the special purpose framework used a basis of accounting required by state law or tribal law?

- Yes  No

iv. What was the auditor's opinion on the special purpose framework? (Select any combination)

- Unmodified opinion
- Qualified opinion
- Adverse opinion
- Disclaimer of opinion

b. Is a "going concern" emphasis-of-matter paragraph included in the auditor's report?

- Yes  No

c. Is a significant deficiency in internal control disclosed?

- Yes  No

d. Is a material weakness in internal control disclosed?

- Yes  No

e. Is a material noncompliance disclosed?

- Yes  No

**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)

- Yes  No

b. What is the dollar threshold used to distinguish Type A and Type B programs? (Uniform Guidance § 200.518(b)(1))

\$ \_\_\_\_\_

c. Did the auditee qualify as a low-risk auditee? (Uniform Guidance § 200.520)

- Yes  No

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) all that apply or None.

If an agency has been selected (see the full list of agencies in Appendix I of the instructions), it will appear in a list in this section. For example, if 39. General Services Administration, 99. Miscellaneous, 68. National Gallery of Art, and 07. Office of National Drug Control Policy are selected, the list will appear in this section as "39, 99, 68, 07".

**Part III: INFORMATION FROM THE SCHEDULE OF FINDINGS AND QUESTIONED COSTS - Continued**

**4. FEDERAL AWARD AUDIT FINDINGS**

Schedule of Findings and Questioned Costs														
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	
						Compliance Audit Findings <sup>2</sup>		Internal Control Audit Findings <sup>2</sup>						
Row Number from Part II, Item 1	Federal Awarding Agency Prefix	CFDA Three Digit Extension	Additional Award Identification (Optional)	Name of Federal program	Audit Finding Reference Number (YYYY-###)	Type(s) of Compliance Requirement(s) <sup>1</sup>	Modified Opinion (Y/N)	Other Matters (Y/N)	Material Weakness (Y/N)	Significant Deficiency (Y/N)	Other Audit Findings <sup>2</sup> (Y/N)	Questioned Costs (Y/N)	Repeat Audit Finding from Prior Year (Y/N)	If column (m) is "Y", provide Prior Year Audit Finding Reference Numbers
These columns are populated automatically from Part II, Item 1, columns a, b, c, and d on rows with findings.														
For each award with findings, one row is created for each finding reported on Part III, Item 1c.														
This page cannot be used if no findings are reported on Part III, Item 1c.														

<sup>1</sup> Enter the letter(s) of all type(s) of compliance requirement(s) that apply to audit findings (i.e., noncompliance, significant deficiency (including material weaknesses,), questioned costs, fraud, and other items reported under 2 CFR 200.516(a)) reported for each Federal program.

A. Activities allowed or unallowed	F. Equipment and real property management	K. Reserved
B. Allowable costs/cost principles	G. Matching, level of effort, earmarking	L. Reporting
C. Cash management	H. Period of performance (or availability) of Federal funds	M. Subrecipient monitoring
D. Reserved	I. Procurement and suspension and debarment	N. Special tests and provisions
E. Eligibility	J. Program income	P. Other

<sup>2</sup> There are 9 valid combinations of "Compliance Audit Findings," "Internal Control Audit Findings," and "Other Audit Findings" for each Federal program with audit findings. (See chart in instructions - Item 4k)





**Part V: CERTIFICATIONS**

**1. Auditee Certification Statement**

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 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 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 200.500 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 and reporting package publicly available on a Web site

**2. Auditor Statement**

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.

\*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.

<b>Auditee Certification</b>	<b>Auditor Signature</b>
<i>(Date of Electronic Signature )</i>	<i>(Date of Electronic Signature )</i>
Name of certifying official	
Title of certifying official	



**Part V: CERTIFICATIONS**

**1. Auditee Certification Statement**

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 Support 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

**2. Auditor Statement**

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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<b>Auditee Certification</b>
<i>(Date of Electronic Signature )</i>
Name of certifying official
Title of certifying official

<b>Auditor Signature</b>
<i>(Date of Electronic Signature )</i>





