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OMB Control Number: **0348-0057**
Approval Expires: **June 30, 2019**

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

YOUR RESPONSE IS REQUIRED BY LAW. Title 31 United States Code (U.S.C.), Section 7501 et. seq., OMB Circular A-133, and 2 C.F.R. Part 200 authorize this collection. 31 U.S.C. 7502(h), Circular A-133 § __.320(a), and 2 C.F.R.200.512(d) require your response. The provisions set forth in 31 U.S.C. 7502(h) and 2 C.F.R. 200.512(g) require the information provided be made publicly available, and therefore not given confidential treatment, with the following exceptions: Circular A-133 § __.320(b)(1) states that only the Form SF-SAC will be publicly available for fiscal periods beginning prior to December 26, 2014, and 2 C.F.R. 200.512(b)(2) states that Indian Tribes and Tribal Organizations are exempt from having their reporting package made publicly available.

This collection has been approved by the Office of Management and Budget (OMB). The eight-digit OMB approval number is 0348-0057 and appears at the upper right of this screen. Without this approval, we could not conduct this survey.

First-Time Users

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



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

Returning Users

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

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

User Password:

[Reset User Password](#)

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If you need assistance, please [contact us](#).

Important Announcements (Open)

Clicking "About the Survey"

About the Survey

Purpose: To collect and disseminate all information from Form SF-SAC (Data Collection Form for Reporting on Audits of States, Local Governments, Indian tribes and Tribal organizations, Institutions of Higher Education, and Non-profit Organizations) and selected associated audit reports. The project is performed on behalf of the Office of Management and Budget (OMB) and is funded by major grant-making Federal Agencies. This survey is mandated by the Single Audit Act Amendments of 1996 (PL 104-156), OMB Circular A-133, and OMB Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).

Coverage: States, local governments, Indian tribes and tribal organizations, institutions of higher education, and non-profit organizations that expend \$750,000 or more in Federal awards (\$500,000 or more for fiscal years beginning prior to December 26, 2014) in a single fiscal period shall have a single audit or program specific audit conducted for that year. Form SF-SAC and a reporting package must be sent to the Federal Audit Clearinghouse (FAC). Collectively, these submissions permit Federal agency inspectors general and grant administrators to monitor the use of over \$500 billion annually.

Content: Form SF-SAC contains general information on the auditee and auditor, audit information on the entity's financial statements, and information on Federal program compliance. The reporting package that is uploaded with Form SF-SAC contains financial statements, Schedule of Expenditures of Federal Awards (SEFA), Summary Schedule of Prior Audit Findings, Opinion on Financial Statements and SEFA, Report on Internal Control, Report on Compliance, Schedule of Findings and Questioned Costs, and Corrective Action Plan.

Frequency: Qualifying auditees must submit Form SF-SAC and the Single Audit reporting package within 30 days after receipt of the auditor's report(s), or nine months after the end of their audit period – whichever comes first.

Methods: Auditees are required by Federal law to submit Form SF-SAC and the reporting package to the FAC. Only online submissions are acceptable for filing through the FACs Internet Data Entry System (IDES). The reporting packages are uploaded and data on the Form SF-SAC are captured electronically. The IDES system automatically performs edit checks on the data to ensure complete and valid data entry. Once the reporting package and Form SF-SAC are submitted via the IDES, our National Processing Center (NPC) reviews the reporting package to ensure all required components (see *Content* section above) are present. If the reporting package is incorrect or incomplete, a rejection notice is sent to the auditee and auditor with steps on how to revise their previous submission to submit the correct data.

Products: Form SF-SAC data is publicly disseminated through the Image Management System (IMS). All reporting packages are available to Federal grant-making agencies. Only the reporting packages for submissions with a fiscal period beginning on or after December 26, 2014 are publicly available.

Uses: The FAC facilitates Federal oversight of entities expending Federal money, and is often the sole source of Single Audit information for Federal agencies. In addition, public examination/exploration of Federal grants is facilitated by making audit information publicly accessible.

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Clicking "Burden Statement"

Burden Statement

We estimate this survey will take an average of 100 hours for large auditees and 20 hours for all other auditees to complete (59 hours for large auditees and 17 hours for all other auditees for A-133 fiscal periods ending in 2011-2016), including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to:

ERD Survey Comments 0348-0057
U.S. Census Bureau
4600 Silver Hill Road
Room ERD - 6H128
Washington, DC 20233

You may email comments to erd.surveys@census.gov. Be sure to use "ERD Survey Comments 0348-0057" as the subject.

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Instructions and Doc

Agency Contacts

The Internet Data Entry System
Single audit submission is required
2 U.S. Code of Federal Regulation

Audit Clearinghouse (FAC)
Management and Budget (OMB) Title

YOUR RESPONSE IS REQUIRED
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C.F.R. Part 200 authorize this
U.S.C. 7502(h) and 2 C.F.R.
exceptions: Circular A-133
2 C.F.R. 200.512(b)(2) states

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