

Instructions for Form SF-SAC, Reporting on Audits of States, Local Governments, Indian Tribes, Institutions of Higher Education and Nonprofit Organizations For Fiscal Period Ending Dates in 2019, 2020, or 2021

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. 0607-0518. The time required to complete this data collection form is estimated to average 70 hours for large auditees (i.e., auditees most likely to administer a large number of Federal awards) and 21 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-2019, should be used for audits covering fiscal periods ending in 2019, 2020, or 2021. All audits with a fiscal period ending prior to January 1, 2019 must use the appropriate year form. This Form SF-SAC is only available for submission on the Federal Audit Clearinghouse (FAC) Website: <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 Form 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

Notes to the Schedule of Expenditures of Federal Awards (SEFA)

Part II, Item 2 will be used to provide the notes to the SEFA, including a description of the significant accounting policies used in preparing the SEFA (2 CFR 200.510(b)(6)), whether the auditee elected to use the de minimis cost rate (2 CFR 200.414(f)), and additional notes as needed.

This item was introduced on the 2016 Section 5 Pilot Program form (in accordance with the Data Act). It is now being collected as required elements for all submissions from fiscal periods ending in 2019, 2020, or 2021.

Written Communications (Management Letters) Issued to the Auditee

Part III, Item 2(f) will be used to collect information regarding whether the auditors communicated to the auditee, in a written document(s), any issues that were not audit findings but warranted the attention of those charged with governance as described in GAS 4.26 or merited the attention of management as described in AU-C 265.12(b).

This information is now being collected at the request of Federal agencies to assist in identification of any management letters issued to the auditee.

Text of the Audit Findings

Part III, Item 5 will be used to collect the full, detailed text of the audit finding exactly as it appears in the Schedule of Findings and Questioned Costs (2 CFR 200.516(b)).

This information is now being collected for audit finding resolution purposes.

Corrective Action Plan

Part IV will be used to collect the full, detailed text of the corrective action plan exactly as it appears in the auditee's Corrective Action Plan (CAP) (2 CFR 200.511(c)).

This information is now being collected for audit finding resolution purposes.

Auditee Certification Statement

Part V, Item 1 was revised to reference the Form SF-SAC data, rather than the Form SF-SAC, as the Federal Audit Clearinghouse may present the data provided on the Form SF-SAC in different formats to allow Federal agencies and public users to perform better data analytics.

Auditor Statement

Part V, 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 website. The only approved Form SF-SAC format is created using the Internet Data Entry System (IDES) option on the FAC website. The FAC IDES website is located at: <https://harvester.census.gov/facides/>. Submission instructions are available on the IDES website.

Revisions

The instructions for submitting revisions are available on the IDES website.

Form Due Date

The audit shall be completed and the data collection form and reporting package shall be electronically transmitted 30 days after receipt of the auditor's reports or nine months after the end of the audit period, whichever comes first. 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 Awarding 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, or how to amend or retract a previously accepted submission), contact the FAC at 866-306-8779 or GOVS.FAC.IDES@Census.gov. Frequently Asked Questions and User Manuals can be found on the IDES website.

DESCRIPTION OF FORM

PART I: GENERAL INFORMATION

This section is completed by both the auditee and auditor.

Item 1 - Fiscal Period

Once a form has been started within the IDES, the four-digit year of the fiscal period cannot be changed.

(a) Start Date - Enter the first date of the fiscal period covered by the audit.

(b) End Date - Enter the last date of the fiscal period covered by the audit.

Item 2 - Type of Uniform Guidance Audit

Mark 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 covered in the space provided. The number of months must be entered as a two-digit number (e.g. for three months, enter '03').

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) Auditee EIN Continuation Sheet - 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*. 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 4(c).

Note: Instructions for uploading additional EINs are available on the FAC IDES website.

(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) Auditee DUNS Continuation Sheet - If "Yes" was marked for multiple DUNS numbers, list the additional DUNS numbers on the *Auditee DUNS Continuation Sheet*. 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 numbers are available on the FAC IDES website.

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. When possible, this name should match 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 the auditee address and contact information.

Item 6 - Primary Auditor Information

(a-b) Enter the name and EIN 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 IRS, 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 Part I, Items 6(a)-(f). The other auditors may enter their contact information in Item 6(h), the *Secondary Auditors' Contact Information Sheet*.

(c-f) Enter the address and contact information of the primary auditor.

(g) **Was a secondary auditor used?** - Mark the appropriate "Yes" or "No" box to indicate whether multiple auditors contributed to the audit.

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

(h) **Secondary Auditors' Contact Information Sheet** - If "Yes" was marked for secondary auditors, enter the name, EIN, and contact information of the secondary auditor organization(s) used to conduct the audit work on the *Secondary Auditors' Contact Information Sheet*.

PART II: FEDERAL AWARDS

This section is completed by the auditee.

Items 1 and 2 include the required information for each Federal program to be presented in the Schedule of Expenditures of Federal Awards (SEFA), and notes thereto, regardless of whether audit findings are reported.

Item 1 - Federal Awards Expended During Fiscal Period

List each program by Federal agency for which Federal awards were expended. **List individual programs in each row.**

Note: If the SEFA has already been created, list the programs in the same order as shown in the SEFA in the reporting package.

While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple Federal award years, the amount of Federal awards expended for each Federal award year may be listed separately, as stated in 2 CFR 200.510(b). As a best practice, loan and non-loan programs should also be listed separately. If an indirect award has multiple pass-through entities, these should each be entered on separate award lines with the specific amount expended from that pass-through entity. If multiple lines are entered for a Federal program, then the amount passed through to subrecipients must only be the amount relevant to that specific line on the data collection form.

CFDA Number

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 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 of these instructions. 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 from the CFDA number is automatically assumed and must not be entered.

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, enter a "U" followed by a two-digit number in the CFDA extension to identify one or more Federal award lines that form the program. This will allow the 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 three-digit CFDA extension 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, state issued numbers, etc.).

(d) Federal Program Name - 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 IDES will auto-generate the name of the Federal program from the CFDA catalog (based on the CFDA Number).

(e) Amount Expended - Enter the amount of expenditures for each Federal award. Round to the nearest whole dollar. This will allow the IDES to automatically calculate the total Federal awards expended as determined in accordance with 2 CFR 200.502.

(f) Cluster Name - Select the name of the cluster of programs from the drop-down menu. If the program is not part of a cluster, select "N/A" for no cluster. If the program is part of a state cluster, select "State Cluster" from the drop-down menu and enter the State Cluster name in the box provided within the IDES. If the name of the cluster does not appear in the list, select "Other" from the drop-down menu and enter the cluster name manually in the box provided within the IDES. Please notify the FAC if you discover clusters that do not appear in the drop-down menu (not including State Clusters).

(g) Federal Program Total - The IDES 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 IDES 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.

Loan Programs

Loan or loan guarantees (loans) are described in 2 CFR 200.502. In addition to including the total Federal awards expended for loans, the balances outstanding at the end of the audit period must be identified in the notes to the schedule as required by 2 CFR 200.510(b)(5).

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

(j) If Loan, 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).

Federal Award Source

If an award was not received directly from the Federal awarding agency (received as a subrecipient), the name of the pass-through entity and identifying number assigned by the pass-through entity are required (2 CFR 200.510(b)(2)).

(k) Direct Award (Direct) - Mark either "Y" for Yes or "N" for No to indicate whether the award was received directly from a Federal awarding agency. When an award consists of both direct and indirect 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 not Direct, 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). The name of the pass-through entity is required by 2 CFR 200.510(b)(2). If a program has multiple pass-through entities, multiple award lines should be entered, with each award line entered having a unique pass-through entity name.

(m) If not Direct, 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). The identifying number is required by 2 CFR 200.510(b)(2). If a program has multiple pass-through identifying numbers, the data collection form will accept multiple identifying numbers assigned by each pass-through entity. If there is not an identifying number assigned by the pass-through entity, enter "N/A" in this field.

Passed Through

If an award was passed through to any subrecipients, the total amount provided to subrecipients for each Federal program is required (2 CFR 200.510(b)(4)).

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

(o) If Passed Through, provide Amount Passed Through - Enter the amount passed through to subrecipients as required by 2 CFR 200.510(b)(4). The amount passed-through is included in the amount expended entered in Part II, Item 1(e). If multiple lines are entered for a Federal program, then the amount passed through to subrecipients must only be the amount relevant to that specific line on the data collection form.

Item 2 - Notes to the Schedule of Expenditures of Federal Awards (SEFA)

Note: If the Notes to the SEFA has already been created, enter the text as it appears in your Notes to the SEFA.

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

Note 2: Did the auditee elect to use the de minimis cost rate? - Mark the appropriate "Yes", "No", or "Both" box (2 CFR 200.414(f)).

If "Yes" is marked, then the following statement will appear on the form under Note 2:

"Yes, the auditee elected to use the de minimis cost rate."

If "No" is marked, then the following statement will appear on the form under Note 2:

"No, the auditee did not elect to use the de minimis cost rate."

If "Both" is marked, please explain.

Example: "Both" should be marked if a State as a whole uses a negotiated indirect cost rate of 7%, but a component included in the State's single audit report uses a 10% de minimis cost rate.

Note 3: Additional Notes - Availability will be provided to enter additional numbered notes and titles for those notes as needed.

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 Schedule of Findings and Questioned Costs and 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.

Major Program

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

(b) If MP, Type of Audit Report - Enter one letter (**U**, **Q**, **A**, or **D**) corresponding to the type of audit report on the major program identified in Part III, Item 1(a). 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, the same type of audit report should be entered for all programs in a cluster.

Note: If multiple lines are listed for the same CFDA number, all of these 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 - Enter the number of audit findings for each Federal program. If there are no audit findings, enter "0" (zero).

Item 2 - Financial Statements

(a) 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)? - Mark 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.

If the financial statements were not prepared in accordance with GAAP, but were instead prepared in accordance with a special purpose framework as defined in AU-C 800 - "Special Considerations - Audits of Financial Statements Prepared in Accordance With Special Purpose Framework", select "Adverse opinion" for purposes of completing this question and then mark the box which says "Financial statements were not prepared in accordance with GAAP but were prepared in accordance with a special purpose framework."

Items (i), (ii), and (iii) should only be completed if the statements were prepared in accordance with a special purpose framework to provide more information about the special purpose framework and auditor reporting thereon.

(i) What was the special purpose framework? - Mark the appropriate box to indicate whether the special purpose framework used was a cash, tax, regulatory, contractual, or other basis of accounting using the definitions in AU-C Section 800.

(ii) Was the special purpose framework used as a basis of accounting required by state law? - Mark the appropriate "Yes" or "No" box. 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)).

(iii) What was the auditor's opinion on the special purpose framework? - Mark any combination of "Unmodified opinion", "Qualified opinion", "Adverse opinion", or "Disclaimer of opinion".

(b) Is a "going concern" emphasis-of-matter paragraph included in the auditor's report? - Mark the appropriate "Yes" or "No" box.

(c) Is a significant deficiency in internal control disclosed? - Mark the appropriate "Yes" or "No" box.

(d) Is a material weakness in internal control disclosed? - Mark the appropriate "Yes" or "No" box.

(e) Is a material noncompliance disclosed? - Mark the appropriate "Yes" or "No" box.

(f) Did the auditors communicate in a written document (such as a management letter) any issues that were not audit findings but warranted the attention of those charged with governance in accordance with GAS 4.26 or merited the attention of management in accordance with AU-C 265.12(b)? - Mark the appropriate "Yes" or "No" box.

Note: The written document is not required as part of the submission, and will not be collected by the FAC. However, the auditee must provide a copy of the management letter to Federal agencies or pass-through entities upon request (2 CFR 200.512(e)).

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? -

According to AICPA Audit Guide "Government Auditing Standards and Single 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. Mark the appropriate "Yes" or "No" box.

(b) What is the dollar threshold used 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 at the beginning of the audit period? - Mark the appropriate "Yes" or "No" box (2 CFR 200.520).

(d) Indicate which Federal Agency(ies) have prior audit findings shown in the Summary Schedule of Prior Audit Findings related to direct funding. - List the appropriate Federal agency prefix(es) or enter "None". Include 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.

Item 4 - Federal Award Audit Findings

The information in Part III, Item 4 directly corresponds to the number of audit findings indicated in Part III, Item 1(c). For each audit finding noted in Part III, Item 1(c) the details will be entered in Part III, Item 4. If Part III, Item 1(c) is "0" (zero), no information will appear for that Federal Award in Part III, Item 4. This section is used to collect only Federal award audit findings, not other findings such as findings on the Financial Statements.

Row Number from Part II, Item 1 - This number allows each audit finding to correspond to the CFDA line on the SEFA.

(a) CFDA Number - The CFDA number as shown in Part II, Items 1(a) and 1(b) will be auto-generated when Part III, Item 1(c) is greater than zero.

(b) Additional Award Identification - The Additional Award Identification as shown in Part II, Item 1(c) will be auto-generated when Part III, Item 1(c) is greater than zero.

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

(d) Amount Expended - The amount expended as shown in Part II, Item 1(e) will be auto-generated when Part III, Item 1(c) is greater than zero.

(e) Audit Finding Reference Number - Enter the audit finding reference number for the audit finding. 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., 2019-001, 2019-002...2019-999). Audit finding reference numbers on the Form SF-SAC must match those reported in the Schedule of Findings and Questioned Costs and applicable auditor's reports.

(f) Type(s) of Compliance Requirement(s) - Using letters from Part 3 of the Compliance Supplement, or P (for "Other"), list all

type(s) of Compliance Requirement(s) that apply to audit findings. The Type of Compliance Requirement is the requirement the auditor was testing which generated the audit finding.

Note: Letters from Part 3 of the Compliance Supplement include A-N, excluding D and K. All Types of Compliance Requirements are defined below:

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

Type of Audit Finding

Part III, Items 4(g)-(k) are used to capture the type of finding.

Compliance Audit Findings

(g) Modified Opinion - Mark either "Y" for Yes or "N" for No to indicate whether the auditor identified the audit finding in the Report on Compliance for Each Major Federal Program as the basis for a Modified Opinion.

(h) Other Matters - Mark either "Y" for Yes or "N" for No to indicate whether the auditor identified the audit finding in the Report on Compliance for Each Major Federal Program as the basis for Other Matters.

Internal Control Audit Findings

(i) Material Weakness - Mark either "Y" for Yes or "N" for No to indicate whether the auditor identified the audit finding in the Report on Internal Control over Compliance as a Material Weakness.

(j) Significant Deficiency - Mark either "Y" for Yes or "N" for No to indicate whether the auditor identified the audit finding in the Report on Internal Control over Compliance as a Significant Deficiency.

(k) Other Audit Findings - Mark "Y" for Yes if "N" is marked in all four columns (g), (h), (i), and (j). Mark "N" for No if "Y" is marked in any of the columns (g), (h), (i), or (j).

The following chart 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 Y/N | Other Matters Y/N | Material Weakness Y/N | Significant Deficiency 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 - Mark either "Y" for Yes or "N" for No to indicate whether there were any Questioned Costs related to the audit finding. If questioned costs exist but the amount cannot be determined, mark "Y".

Repeat Audit Finding

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

(n) If Repeat Finding, provide Prior Year Audit Finding Reference Number(s) - Enter all applicable audit finding reference numbers from the immediate prior audit (2 CFR 200.516(b)(8) and (c)) for repeat findings identified in Part III, Item 4(m).

Item 5 - Text of the Audit Findings

The information in Part III, Item 5 directly corresponds to the audit finding reference numbers entered in Part III, Item 4(e).

If the auditee qualifies as an Indian Tribe and opts not to authorize the FAC to make the reporting package publicly available, the information in Part III, Item 5 will not be publicly displayed on the Form SF-SAC. Instead, the text "Exemption for Indian Tribes" will be displayed in Part III, Item 5(b) for each audit finding reference number.

(a) Audit Finding Reference Number - Each unique audit finding reference number entered in Part III, Item 4(e) for all findings entered will be auto-generated in Part III, Item 5(a).

(b) Audit Finding Text - Enter the full, detailed text, including the header (such as title, Federal program name, and award identification information), of the audit finding exactly as it appears in the Schedule of Findings and Questioned Costs. You may copy and paste this text directly from the audit report.

Note: If there are any charts or tables within the text, enter "See Schedule of Findings and Questioned Costs for chart/table" in place of the chart or table within the text. The rest of the text is required to be entered. Do not enter "See audit report" in lieu of the text of the audit finding.

PART IV: CORRECTIVE ACTION PLAN

This section is completed by the auditee

The information in Part IV directly corresponds to the audit finding reference numbers entered in Part III, Item 4(e).

If the auditee qualifies as an Indian Tribe and opts not to authorize the FAC to make the reporting package publicly available, the information in Part IV will not be publicly displayed on the Form SF-SAC. Instead, the text "Exemption for Indian Tribes" will be displayed in Part IV, Item 2 for each audit finding reference number.

Item 1 - Audit Finding Reference Number - Each unique audit finding reference number entered in Part III, Item 4(e) for all audit findings entered will be auto-generated in Part IV, Item 1.

Item 2 - Text of the Corrective Action Plan - Enter the full, detailed text of the corrective action plan exactly as it appears in the Corrective Action Plan. You may copy and paste this text directly from the audit report.

Note: If there are any charts or tables within the text, enter "See Corrective Action Plan for chart/table" in place of the chart or table within the text. The rest of the text is required to be entered. Do not enter "See audit report" in lieu of the text of the corrective action plan.

PART V: CERTIFICATIONS

If the auditee 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 FAC to make the reporting package publicly available, use Part V, Item 1 - Auditee Certification Statement (Indian Tribe).

Note: A senior representative of the auditee includes state controller, director of finance, chief executive officer, chief financial officer, etc.

Item 1 - Auditee Certification Statement

A senior representative of the auditee electronically "signs" the certification statement below as required by 2 CFR 200.512(b). All check boxes must be marked to complete certification.

I certify that, to the best of my knowledge and belief, the auditee has:

- ☐ ensured that the Form SF-SAC data and reporting package do not include protected personally identifiable information (Protected PII)¹, **or if they do**, the Federal Audit Clearinghouse (FAC) is authorized to publicly post all information contained in the Form SF-SAC data and the reporting package;
- ☐ ensured that the Form SF-SAC data and reporting package do not include business identifiable information (BII)², **or if they do**, the FAC is authorized to publicly post all information contained in the Form SF-SAC data and the reporting package;
- ☐ complied with the requirements of 2 CFR Part 200 Subpart F specific to the auditee;
- ☐ prepared the data in this Form SF-SAC in accordance with 2 CFR Part 200 Subpart F and the accompanying instructions to this Form SF-SAC;

- ☐ included all information required to be reported in this Form SF-SAC in its entirety and such information is accurate and complete;
- ☐ engaged an auditor to perform an audit in accordance with 2 CFR Part 200 Subpart F 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 2 CFR 200.515 which states that the audit was conducted in accordance with the audit requirements of the Uniform Guidance; and
- ☐ authorized the FAC to make the Form SF-SAC data and reporting package publicly available on a website.

¹ 2 CFR 200.79 and 2 CFR 200.82

² 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.

Item 1 - Auditee Certification Statement (Indian Tribe)

A senior representative of the Indian Tribe or Tribal Organization electronically "signs" the certification statement below as required by 2 CFR 200.512(b). All check boxes must be marked to complete certification.

I certify that, to the best of my knowledge and belief, the auditee has:

- ☐ qualified as an Indian Tribe or Tribal Organization¹ and opts not to authorize the Federal Audit Clearinghouse (FAC) to make the reporting package publicly available²;
- ☐ ensured that the Form SF-SAC data and reporting package do not include protected personally identifiable information (Protected PII)³, **or if they do**, the FAC is authorized to publicly post all information contained in the Form SF-SAC data, except Part III, Item 5(b) and Part IV, Item 2;
- ☐ ensured that the Form SF-SAC data and reporting package do not include business identifiable information (BII)⁴, **or if they do**, the FAC is authorized to publicly post all information contained in the Form SF-SAC data, except Part III, Item 5(b) and Part IV, Item 2;
- ☐ complied with the requirements of 2 CFR Part 200 Subpart F specific to the auditee;
- ☐ prepared the data in this Form SF-SAC in accordance with 2 CFR Part 200 Subpart F and the accompanying instructions to this Form SF-SAC;
- ☐ included all information required to be reported in this Form SF-SAC in its entirety and such information is accurate and complete;
- ☐ engaged an auditor to perform an audit in accordance with 2 CFR Part 200 Subpart F 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 2 CFR 200.515 which states that the audit was conducted in accordance with the audit requirements of the Uniform Guidance; and
- ☐ authorized the FAC to make the Form SF-SAC data, except Part III, Item 5(b) and Part IV, Item 2, publicly available on a website.

¹ As defined in the Indian Self-Determination, Education and Assistance Act (ISDEAA), 25 U.S.C 450b(l)

² Tribes selecting this option must submit the reporting package to pass-through entities as described in 2 CFR 200.512(b)(2)

³ 2 CFR 200.79 and 2 CFR 200.82

⁴ 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.

Item 2 - Auditor Statement

The auditor must electronically "sign" the statement below. All check boxes must be marked to complete "signature".

I acknowledge that:

- ☐ the data elements and information included in this Form SF-SAC are limited to those prescribed by the Uniform Guidance;
- ☐ the information in Part II of this Form SF-SAC 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 SF-SAC, except for Part III, Item 2(a)(ii), 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 SF-SAC; and
- ☐ a copy of the reporting package required by the Uniform Guidance, which includes the complete auditor's report(s), may be made available by the Federal Audit Clearinghouse (FAC) on the FAC website or from the auditee at the address listed in Part I of this Form SF-SAC.

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 | 47 | <u>National</u> Science Foundation |
| 04* | <u>Inter-American</u> Foundation | 57 | <u>Railroad</u> Retirement Board |
| 07* | <u>Office</u> of National Drug Control Policy | 58 | <u>Securities</u> and Exchange Commission |
| 08* | <u>Peace</u> Corps | 59 | <u>Small</u> Business Administration |
| 09* | <u>Legal</u> Services Corporation | 60 | <u>Smithsonian</u> Institution |
| 10 | Department of <u>Agriculture</u> | 61* | <u>International</u> Trade Commission |
| 11 | Department of <u>Commerce</u> | 62 | <u>Tennessee</u> Valley Authority |
| 12 | Department of <u>Defense</u> | 64 | Department of <u>Veterans</u> Affairs |
| 13 | <u>Central</u> Intelligence Agency | 66 | <u>Environmental</u> Protection Agency |
| 14 | Department of <u>Housing</u> and Urban Development | 68 | <u>National</u> Gallery of Art |
| 15 | Department of the <u>Interior</u> | 70 | <u>Overseas</u> Private Investment Corporation |
| 16 | Department of <u>Justice</u> | 77 | <u>Nuclear</u> Regulatory Commission |
| 17 | Department of <u>Labor</u> | 78 | <u>Commodity</u> Futures Trading Commission |
| 18 | <u>Federal</u> Reserve System | 81 | Department of <u>Energy</u> |
| 19 | Department of <u>State</u> | 84 | Department of <u>Education</u> |
| 20 | Department of <u>Transportation</u> | 85 | <u>Scholarship</u> Foundations |
| 21 | Department of the <u>Treasury</u> | 86 | <u>Pension</u> Benefit Guaranty Corporation |
| 23 | <u>Appalachian</u> Regional Commission | 87 | <u>Consumer</u> Product Safety Commission |
| 27 | <u>Office</u> of Personnel Management | 88 | <u>Architectural</u> & Transportation Barriers Compliance Board |
| 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 |
| 46 | <u>National</u> Labor Relations Board | 99* | <u>Miscellaneous</u> |

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

**Data Collection Form for Reporting on
AUDITS OF STATES, LOCAL GOVERNMENTS, INDIAN TRIBES,
INSTITUTIONS OF HIGHER EDUCATION, AND NONPROFIT ORGANIZATIONS
for Fiscal Period Ending Dates in 2019, 2020, or 2021**

PART I: GENERAL INFORMATION

REPORT ID:

VERSION:

1. Fiscal Period

a. Start Date

(MM/DD/YYYY)

b. End Date

(MM/DD/YYYY)

2. Type of Uniform Guidance Audit
☐
☐

Single Audit

Program-specific Audit

3. Audit Period Covered
☐
☐
☐

Annual

Biennial

Other: Number of Months

4. Auditee Identification Numbers

a. Auditee Employer Identification Number (EIN)

d. Auditee Data Universal Numbering System (DUNS) Number

b. Are multiple EINs covered in this report?

☐

Yes

☐

No

e. Are multiple DUNS numbers covered in this report?

☐

Yes

☐

No

c. If Part I, Item 4b is Yes, complete the attached Auditee EIN Continuation Sheet

f. If Part I, Item 4e is Yes, complete the attached Auditee DUNS Continuation Sheet

5. Auditee Information

a. Auditee Name

b. Auditee Address

Number and Street

City

State

Zip Code

c. Auditee Contact

Name

Title

d. Auditee Contact Telephone

e. Auditee Contact E-mail

6. Primary Auditor Information

a. Audit Firm/Organization Name

b. Audit Firm/Organization EIN

c. Audit Firm/Organization Address

Number and Street

City

State

Zip Code

d. Auditor Contact

Name

Title

e. Auditor Contact Telephone

f. Auditor Contact E-mail

g. Was a secondary auditor used?

☐

Yes

☐

No

h. If Part I, Item 6g is Yes, complete the attached Secondary Auditors' Contact Information Sheet

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

1. Major Program Information and Audit Findings

[illegible]

1. See Appendix I of instructions for valid Federal awarding agency two-digit prefixes.
2. Three-digit CFDA extensions listed in the Catalog of Federal Domestic Assistance (CFDA - www.cfda.gov). If the extension is unknown, see instructions.
3. Used to collect other data or information to identify the award which is not a CFDA number (e.g., program year, contract number). This item is optional if Item 1(b) has a valid CFDA extension.
4. The system will provide total Federal Awards expended for each Federal program by summing the individual CFDA lines which have the same CFDA number.
5. 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.
6. Used to collect the loan or loan guarantee (loan) balances outstanding at the end of the audit period for loan programs as identified in Item 1(i) (2 CFR 200.510(b)(5)).
7. If no identifying number was assigned, enter "N/A".
8. If Major Program is marked "Y," 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 Item 1(b). If Major Program is marked "N," leave Item 1(b) blank.

PART II: FEDERAL AWARDS - Continued**2. Notes to the Schedule of Expenditures of Federal Awards (SEFA)**

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 de minimis cost rate? (2 CFR 200.414(f))

☐

Yes, the auditee elected to use the de minimis cost rate.

☐

No, the auditee did not elect to use the de minimis cost rate.

☐

Both. Please explain.

Additional Notes

Note 3: Enter note title.

Enter additional notes as needed.

PART III: INFORMATION FROM THE SCHEDULE OF FINDINGS AND QUESTIONED COSTS - Continued**2. Financial Statements**

a. 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 of the following five options:

- ☐ Unmodified opinion
- ☐ Qualified opinion
- ☐ Adverse opinion
- ☐ Disclaimer of opinion
- ☐ Financial statements were not prepared in accordance with GAAP but were prepared in accordance with a special purpose framework.

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

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

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

ii. Was the special purpose framework used as a basis of accounting required by state law?

☐ Yes ☐ No

iii. 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

f. Did the auditors communicate in a written document (such as a management letter) any issues that were not audit findings but warranted the attention of those charged with governance in accordance with GAS 4.26 or merited the attention of management in accordance with AU-C 265.12(b)?

☐ 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? (2 CFR 200.518(b)(1))

\$ _____

c. Did the auditee qualify as a low-risk auditee at the beginning of the audit period? (2 CFR 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. List the appropriate Federal agency prefix(es), or enter "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 "07, 39, 68, 99".

4. Federal Award Audit Findings

[illegible]

2. Enter the letter for each type of compliance requirement that applies to the audit findings (i.e., noncompliance, significant deficiency, material weakness, questioned costs, fraud, and other items reported under 2 CFR 200.516(a)) reported for each Federal program. Only enter the type(s) of compliance requirement(s) the auditor was testing which generated the audit finding.

- | | | |
|------------------------------------|---|---------------------------------|
| 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 |

3. 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 after Part III, Item 4(k))

| | | | |
|--|---|-----------------------|----------|
| FORM SF-SAC | | Report ID: | Version: |
| PART III: INFORMATION FROM THE SCHEDULE OF FINDINGS AND QUESTIONED COSTS - Continued | | | |
| 5. Text of the Audit Findings | | | |
| a. Audit Finding Reference Number | | b. Audit Finding Text | |
| YYYY-### | <div>Enter the text of the finding exactly as it appears in the Schedule of Findings and Questioned Costs. You may copy and paste this text directly from the audit report.</div> | | |
| <p>This column is populated automatically from Part III, Item 4(e). One row is created for each unique reference number. This page cannot be used if no audit findings are reported on Part III, Item 1(c) (each award listed "0" in Part III, Item 1(c)).</p> | <p>This column will display the text of the audit finding. If there are any charts or tables within the text of the audit finding, "See Schedule of Findings and Questioned Costs for chart/table" will be displayed in place of the chart or table. If the auditee qualifies as an Indian Tribe and opts not to authorize the FAC to make the reporting package publicly available, "Exemption for Indian Tribes" will be displayed in this column in place of the finding text for each Audit Finding Reference Number.</p> | | |

| | | | |
|--|---|---|----------|
| FORM SF-SAC | | Report ID: | Version: |
| PART IV: CORRECTIVE ACTION PLAN | | | |
| 1. Audit Finding Reference Number | | 2. Text of the Corrective Action Plan | |
| YYYY-### | Enter the text of the Corrective Action Plan exactly as it appears in the reporting package. You may copy and paste this text directly from the audit report. | | |
| <p>This column is populated automatically from Part III, Item 4(e). One row is created for each unique reference number. This page cannot be used if no audit findings are reported on Part III, Item 1(c) (each award listed "0" in Part III, Item 1(c)).</p> | | <p>This column will display the text of the corrective action plan. If there are any charts or tables within the text of the CAP, "See Corrective Action Plan for chart/table" will be displayed in place of the chart or table. If the auditee qualifies as an Indian Tribe and opts not to authorize the FAC to make the reporting package publicly available, "Exemption for Indian Tribes" will be displayed in this column in place of the CAP text for each Audit Finding Reference Number.</p> | |

Part V: CERTIFICATIONS**1. Auditee Certification Statement**

I certify that, to the best of my knowledge and belief, the auditee has:

☐ ensured that the Form SF-SAC data and reporting package do not include protected personally identifiable information (Protected PII)¹, **or if they do**, the Federal Audit Clearinghouse (FAC) is authorized to publicly post all information contained in the Form SF-SAC data and the reporting package;

☐ ensured that the Form SF-SAC data and reporting package do not include business identifiable information (BII)², **or if they do**, the FAC is authorized to publicly post all information contained in the Form SF-SAC data and the reporting package;

☐ complied with the requirements of 2 CFR Part 200 Subpart F specific to the auditee;

☐ prepared the data in this Form SF-SAC in accordance with 2 CFR Part 200 Subpart F and the accompanying instructions to this Form SF-SAC;

☐ included all information required to be reported in this Form SF-SAC in its entirety and such information is accurate and complete;

☐ engaged an auditor to perform an audit in accordance with 2 CFR Part 200 Subpart F 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 2 CFR 200.515 which states that the audit was conducted in accordance with the audit requirements of the Uniform Guidance; and

☐ authorized the FAC to make the Form SF-SAC data and reporting package publicly available on a website.

2. Auditor Statement

I acknowledge that:

☐ the data elements and information included in this Form SF-SAC are limited to those prescribed by the Uniform Guidance;

☐ the information in Part II of this Form SF-SAC 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 SF-SAC, except for Part III, Item 2(a)(ii), 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 SF-SAC; and

☐ a copy of the reporting package required by the Uniform Guidance, which includes the complete auditor's report(s), may be made available by the Federal Audit Clearinghouse (FAC) on the FAC website or from the auditee at the address listed in Part I of this Form SF-SAC.

1. 2 CFR 200.79 and 2 CFR 200.82.

2. 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.

Auditee Certification Date

__/__/____
(MM/DD/YYYY)

Name of certifying official

Title of certifying official

Auditor Signature Date

__/__/____
(MM/DD/YYYY)

Part V: CERTIFICATIONS**1. Auditee Certification Statement (Indian Tribe)**

I certify that, to the best of my knowledge and belief, the auditee has:

☒ qualified as an Indian Tribe or Tribal Organization¹ and opts not to authorize the Federal Audit Clearinghouse (FAC) to make the reporting package publicly available²;

☐ ensured that the Form SF-SAC data and reporting package do not include protected personally identifiable information (Protected PII)³, **or if they do**, the FAC is authorized to publicly post all information contained in the Form SF-SAC data, except Part III, Item 5(b) and Part IV, Item 2;

☐ ensured that the Form SF-SAC data and reporting package do not include business identifiable information (BII)⁴, **or if they do**, the FAC is authorized to publicly post all information contained in the Form SF-SAC data, except Part III, Item 5(b) and Part IV, Item 2;

☐ complied with the requirements of 2 CFR Part 200 Subpart F specific to the auditee;

☐ prepared the data in this Form SF-SAC in accordance with 2 CFR Part 200 Subpart F and the accompanying instructions to this Form SF-SAC;

☐ included all information required to be reported in this Form SF-SAC in its entirety and such information is accurate and complete;

☐ engaged an auditor to perform an audit in accordance with 2 CFR Part 200 Subpart F 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 2 CFR 200.515 which states that the audit was conducted in accordance with the audit requirements of the Uniform Guidance; and

☐ authorized the FAC to make the Form SF-SAC data, except Part III, Item 5(b) and Part IV, Item 2, publicly available on a website.

2. Auditor Statement

I acknowledge that:

☐ the data elements and information included in this Form SF-SAC are limited to those prescribed by the Uniform Guidance;

☐ the information in Part II of this Form SF-SAC 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 SF-SAC, except for Part III, Item 2(a)(ii), 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 SF-SAC; and

☐ a copy of the reporting package required by the Uniform Guidance, which includes the complete auditor's report(s), may be made available by the Federal Audit Clearinghouse (FAC) on the FAC website or from the auditee at the address listed in Part I of this Form SF-SAC.

1. As defined in the Indian Self-Determination, Education and Assistance Act (ISDEAA), 25 U.S.C 450b(l)

2. Tribes selecting this option must submit the reporting package to pass-through entities as described in 2 CFR 200.512(b)(2)

3. 2 CFR 200.79 and 2 CFR 200.82

4. 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.

Auditee Certification Date

___/___/___
(MM/DD/YYYY)

Name of certifying official

Title of certifying official

Auditor Signature Date

___/___/___
(MM/DD/YYYY)

Part 1: GENERAL INFORMATION - Continued**4.c. Auditee EIN Continuation Sheet**

| | | | | | | | | | |
|-----|--|-----|--|------|--|------|--|------|--|
| 1. | | 41. | | 81. | | 121. | | 161. | |
| 2. | | 42. | | 82. | | 122. | | 162. | |
| 3. | | 43. | | 83. | | 123. | | 163. | |
| 4. | | 44. | | 84. | | 124. | | 164. | |
| 5. | | 45. | | 85. | | 125. | | 165. | |
| 6. | | 46. | | 86. | | 126. | | 166. | |
| 7. | | 47. | | 87. | | 127. | | 167. | |
| 8. | | 48. | | 88. | | 128. | | 168. | |
| 9. | | 49. | | 89. | | 129. | | 169. | |
| 10. | | 50. | | 90. | | 130. | | 170. | |
| 11. | | 51. | | 91. | | 131. | | 171. | |
| 12. | | 52. | | 92. | | 132. | | 172. | |
| 13. | | 53. | | 93. | | 133. | | 173. | |
| 14. | | 54. | | 94. | | 134. | | 174. | |
| 15. | | 55. | | 95. | | 135. | | 175. | |
| 16. | | 56. | | 96. | | 136. | | 176. | |
| 17. | | 57. | | 97. | | 137. | | 177. | |
| 18. | | 58. | | 98. | | 138. | | 178. | |
| 19. | | 59. | | 99. | | 139. | | 179. | |
| 20. | | 60. | | 100. | | 140. | | 180. | |
| 21. | | 61. | | 101. | | 141. | | 181. | |
| 22. | | 62. | | 102. | | 142. | | 182. | |
| 23. | | 63. | | 103. | | 143. | | 183. | |
| 24. | | 64. | | 104. | | 144. | | 184. | |
| 25. | | 65. | | 105. | | 145. | | 185. | |
| 26. | | 66. | | 106. | | 146. | | 186. | |
| 27. | | 67. | | 107. | | 147. | | 187. | |
| 28. | | 68. | | 108. | | 148. | | 188. | |
| 29. | | 69. | | 109. | | 149. | | 189. | |
| 30. | | 70. | | 110. | | 150. | | 190. | |
| 31. | | 71. | | 111. | | 151. | | 191. | |
| 32. | | 72. | | 112. | | 152. | | 192. | |
| 33. | | 73. | | 113. | | 153. | | 193. | |
| 34. | | 74. | | 114. | | 154. | | 194. | |
| 35. | | 75. | | 115. | | 155. | | 195. | |
| 36. | | 76. | | 116. | | 156. | | 196. | |
| 37. | | 77. | | 117. | | 157. | | 197. | |
| 38. | | 78. | | 118. | | 158. | | 198. | |
| 39. | | 79. | | 119. | | 159. | | 199. | |
| 40. | | 80. | | 120. | | 160. | | 200. | |

Part 1: GENERAL INFORMATION - Continued**4.f. Auditee DUNS Continuation Sheet**

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|-----|--|-----|--|------|--|------|--|------|--|
| 1. | | 41. | | 81. | | 121. | | 161. | |
| 2. | | 42. | | 82. | | 122. | | 162. | |
| 3. | | 43. | | 83. | | 123. | | 163. | |
| 4. | | 44. | | 84. | | 124. | | 164. | |
| 5. | | 45. | | 85. | | 125. | | 165. | |
| 6. | | 46. | | 86. | | 126. | | 166. | |
| 7. | | 47. | | 87. | | 127. | | 167. | |
| 8. | | 48. | | 88. | | 128. | | 168. | |
| 9. | | 49. | | 89. | | 129. | | 169. | |
| 10. | | 50. | | 90. | | 130. | | 170. | |
| 11. | | 51. | | 91. | | 131. | | 171. | |
| 12. | | 52. | | 92. | | 132. | | 172. | |
| 13. | | 53. | | 93. | | 133. | | 173. | |
| 14. | | 54. | | 94. | | 134. | | 174. | |
| 15. | | 55. | | 95. | | 135. | | 175. | |
| 16. | | 56. | | 96. | | 136. | | 176. | |
| 17. | | 57. | | 97. | | 137. | | 177. | |
| 18. | | 58. | | 98. | | 138. | | 178. | |
| 19. | | 59. | | 99. | | 139. | | 179. | |
| 20. | | 60. | | 100. | | 140. | | 180. | |
| 21. | | 61. | | 101. | | 141. | | 181. | |
| 22. | | 62. | | 102. | | 142. | | 182. | |
| 23. | | 63. | | 103. | | 143. | | 183. | |
| 24. | | 64. | | 104. | | 144. | | 184. | |
| 25. | | 65. | | 105. | | 145. | | 185. | |
| 26. | | 66. | | 106. | | 146. | | 186. | |
| 27. | | 67. | | 107. | | 147. | | 187. | |
| 28. | | 68. | | 108. | | 148. | | 188. | |
| 29. | | 69. | | 109. | | 149. | | 189. | |
| 30. | | 70. | | 110. | | 150. | | 190. | |
| 31. | | 71. | | 111. | | 151. | | 191. | |
| 32. | | 72. | | 112. | | 152. | | 192. | |
| 33. | | 73. | | 113. | | 153. | | 193. | |
| 34. | | 74. | | 114. | | 154. | | 194. | |
| 35. | | 75. | | 115. | | 155. | | 195. | |
| 36. | | 76. | | 116. | | 156. | | 196. | |
| 37. | | 77. | | 117. | | 157. | | 197. | |
| 38. | | 78. | | 118. | | 158. | | 198. | |
| 39. | | 79. | | 119. | | 159. | | 199. | |
| 40. | | 80. | | 120. | | 160. | | 200. | |

