

Instructions for Form SF-SAC, Reporting on Audits of States, Local Governments and Non-Profit Organizations For Fiscal Periods Beginning on or after December 26, 2014

According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is OMB No. 0348-0057. The time required to complete this data collection form is estimated to average 65 hours for large auditees (i.e., auditees most likely to administer a large number of Federal awards) and 20 hours for all other auditees. These amounts reflect estimates of reporting burden on both auditees and auditors relating to the Form SF-SAC, including the time to review instructions, obtain the needed data, and complete and review the information.

The Office of Management and Budget (OMB) Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) 2 CFR 200.512 requires auditees to submit a completed Form SF-SAC, along with one complete reporting package, to the Federal Audit Clearinghouse. The reporting package is defined in 2 CFR 200.512(c). Indian Tribes and Tribal Organizations (as defined in the Indian Self-Determination, Education and Assistance Act (ISDEAA), 25 U.S.C 450b(l) which opt not to authorize the FAC to make the reporting package publically available) must submit the reporting package to pass-through entities as described in 2 CFR 200.512(b)(2)); Submissions to a pass-through entity should not include the Form SF-SAC.

Auditees should not submit a reporting package or Form SF-SAC if their Uniform Guidance audit report is included in another auditee's report.

Example: If the audit of a state university's Federal awards is included in the statewide single audit report and Form SF-SAC, the university should not submit a reporting package or Form SF-SAC to the Federal Audit Clearinghouse.

This Form SF-SAC version, dated XX-XX-2016 should be used for audits covering fiscal periods beginning on or after December 26, 2014. For all audits that are performed under OMB Circular A-133 use the appropriate year form for Circular A-133 audits. This Form is only available for submission on the Federal Audit Clearinghouse (FAC) Web site (<http://harvester.census.gov/fac/>).

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

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

WHAT'S NEW

CFDA Three Digit Extension

Part II, Item 1(b) will be used to only collect three digit CFDA extensions listed in the Catalog of Federal Domestic Assistance (CFDA). If a valid three digit CFDA extension is unknown, the auditee will enter a "U" followed by a two digit number in the CFDA extension to identify one or more CFDA lines which form the program. All Federal awards to non-Federal entities from the

same agency made for the same purpose must be combined and considered one program as required by 2 CFR 200.42(b).

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

Additional Award Identification (Optional)

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

Cluster Identification

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

Example: The first state cluster would be X01 for all CFDA lines associated with that cluster, the second would be X02, and so on.

Federal Program Total or Cluster Total

Part II, Item 1(g) is the total Federal awards expended for each individual Federal program as required by 2 CFR 200.510(b)(3). Enter the total Federal awards expended for each Federal program by summing the individual CFDA lines which have the same CFDA number. For clusters, the cluster total will be entered as the program total. This field is added so that the data collection form includes all data required in the SEFA.

End of the Audit Period Loan Balance

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

Name of Pass-through Entity

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

Identifying Number Assigned by the Pass-through Entity

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

Federal Award Passed Through to Subrecipients

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

Type of Auditor's Opinion on the Financial Statements

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

Summary Schedule of Prior Audit Findings Related to Direct Funding

Part III, Item 3(d) is a revision to only collect data on prior audit findings shown in the Summary Schedule of Prior Audit Findings as data on current year audit findings is collected in Part III, Item 1, Federal Award Audit Findings.

Repeat Audit Findings and Prior Year Audit Finding Reference Numbers

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

Type of Compliance Requirements

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

Auditee Certification Statement

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

Auditor Statement

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

SUBMISSION TO THE FEDERAL AUDIT CLEARINGHOUSE

Auditees are required to submit through the FAC Web site. The only approved Form SF-SAC format is created using the Internet Data Entry System (IDES) option on the FAC website. The FAC IDES Web site is located at: <http://harvester.census.gov/facides/>. Submission instructions are available on the IDES Website.

Revisions

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

Form Due Date

The audit shall be completed and the data collection form and reporting package shall be electronically transmitted within the earlier of 30 days after receipt of the auditor's reports, or nine months after the end of the audit period. If the due date falls on a Saturday, Sunday, or Federal holiday, the reporting package is due the next business day (2 CFR 200.512(a)). The Uniform Guidance does not permit Federal agencies or pass-through entities to extend the due date.

WHO TO CONTACT WITH QUESTIONS

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

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

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

DESCRIPTION OF FORM

PART I: GENERAL INFORMATION

This section is completed by both the auditee and auditor.

Item 1 - Fiscal Period End Date

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

Item 2 - Type of Uniform Guidance Audit

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

Item 3 - Audit Period Covered

Mark the appropriate box. Annual audits cover 12 months and biennial audits cover 24 months. If the audit period covered is neither annual nor biennial, mark "Other" and provide the number of months (excluding 12 and 24) covered in the space provided.

Item 4 - Auditee Identification Numbers

(a) Auditee Employer Identification Number (EIN) - Enter the Auditee's Employer Identification Number (EIN), the nine-digit taxpayer identification number assigned by the Internal Revenue Service (IRS). If the auditee was assigned multiple EINs, enter the primary EIN. Social Security Numbers must not be used.

(b) Are Multiple EINs Covered in this Report? - Mark the appropriate "Yes" or "No" box to indicate if the auditee (or components of an auditee covered by the audit) was assigned more than one EIN by the IRS. (e.g., a statewide audit covers many departments, each of which may have its own EIN.)

(c) List the multiple EINs covered in this report - If Yes was marked for multiple EINs list the additional EIN numbers for all

entities covered by the audit on the *Auditee EIN Continuation Sheet* in Part I, 4(c). An EIN should be considered covered in this report if this report is intended to satisfy the entity's or component's (e.g., State Agency, sub-entity) single audit requirement. Do not include separate EINs for any component that did not receive, expend, or otherwise administer Federal awards. Do not include the primary EIN in Part I, Item 4c.

Note: Instructions for uploading additional EINs are included in the on-line instructions available on the FAC IDES Web site.

(d) Auditee Data Universal Numbering System (DUNS)

Number - The Data Universal Numbering System (DUNS) number is a unique nine-digit identification sequence assigned by Dun & Bradstreet (D&B) (available from the D&B DUNS registration hotline at 866-705-5711). A DUNS number is required when applying for a Federal grant on Grants.gov or any other application method. All auditees who submit a Form SF-SAC are requested, but not required to report the DUNS number on Part I, Item 4(d) of the Form SF-SAC. For more information go to <http://fedgov.dnb.com/webform>.

(e) Are multiple DUNS numbers covered in this report? -

Mark the appropriate "Yes" or "No" box to indicate if a component entity (e.g., State agency, sub-entity) expending Federal awards is covered in the audit report.

(f) List the multiple DUNS numbers covered in this report - If

"Yes" is marked for multiple DUNS list the additional DUNS numbers on the *Auditee DUNS Continuation Sheet* in Part I, Item 4(f). Report a DUNS number in this appendix if it identifies a component entity (e.g., State Agency, sub-entity) of the auditee with Federal awards expended during the fiscal period included in the audit. Do not include separate DUNS numbers for any component entity that did not expend or otherwise administer Federal awards. The order of the DUNS listings is not important.

Note: Instructions for uploading additional DUNS are included in the on-line instructions available on the FAC IDES Web site.

Example 1: Component Unit reporting: The Smith County Sheriff's Office applied for and expended its own Federal grants using its own DUNS number. However, the Smith County government Finance Office required the Sheriff's Office grants to be reported as a component of Smith County's Single Audit. Smith County should enter the Smith County DUNS number as the principal DUNS number in Item 4(d), mark Item 4(e) "Yes," and enter the Smith County Sheriff's Office DUNS number in Item 4(f).

Example 2: Non-component Unit reporting: The Jones County Sheriff's Office applied for and expended Federal grants using its own DUNS number. The Jones County Sheriff's Office prepared and submitted an independent Single audit. The Jones County Sheriff's Office should enter its DUNS number as the principal DUNS number in Item 4(d), and mark Item 4(e) "No."

Example 3: Financial Administration: A State University system audit covers the Federal award expenditures of every campus in the system. Each University or campus in the system applied for and expended its own direct Federal grants using its own DUNS number. The State Board of Education served only as a conduit for the disbursement of Federal awards to each University and campus. The audit of the State University system should list the payee's (State Board of Education) DUNS number as the primary DUNS number in Item 4(d), mark Item 4(e) "Yes," and list the DUNS

numbers for each campus listed in the original grant applications in Item 4(f).

Item 5 - Auditee Information

- (a) Enter the auditee name associated with the primary EIN. This name should match exactly to the name assigned to the primary EIN by the IRS.

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

- (b-f) Enter auditee contact information.

Item 6 - Primary Auditor Information

The primary auditor completes this item.

- (a-g) Enter the name, Employer Identification Number (EIN), and contact information of the primary auditor that conducted the audit in accordance with the Uniform Guidance. Auditors must not use any Social Security Numbers as their EIN. To apply for an EIN, follow the guidance of the Internal Revenue Service, located at <http://www.irs.gov/>. The auditor name may represent a sole practitioner, certified public accounting firm, State auditor, etc. Where multiple audit organizations are used to conduct the audit work, only the lead or coordinating auditor shall provide its information on Page 1. The other auditors may enter their contact information in Item 8, the *Secondary Auditors' Contact Information Sheet*.

Item 7 - Was a secondary auditor used?

Check "Yes" or "No" to indicate whether or not multiple auditors contributed to the audit. If "Yes", enter the name, Employer Identification Number (EIN), and contact information of the secondary auditor organization(s) used to conduct the audit work on the *Secondary Auditors' Contact Information Sheet*.

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

PART II: FEDERAL AWARDS

Item 1 – Federal Award Expended During Fiscal Year

List each program for which Federal awards were expended in the same order as shown in the Schedule of Expenditures of Federal Awards in the reporting package. **List individual programs in each row.**

The information to complete item 1 is obtained from the Schedule of Expenditures of Federal Awards in the reporting package. Note that Item 1 includes the required information for each Federal program presented in the Schedule of Expenditures of Federal Awards (and notes thereto), regardless of whether audit findings are reported.

CFDA Number- Federal Awarding Agency Prefix and Extension

Most Federal awards are listed in the Catalog of Federal Domestic Assistance (CFDA). A CFDA number consists of a two-digit prefix, and a three-digit extension separated by a period. If this information is unavailable, consult the Federal awarding agency or pass-through entity to obtain this number. The CFDA catalog is available on the Internet at: <http://www.cfda.gov>. If the Federal program does not have a CFDA number, follow the specific instructions below.

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

(b) CFDA Three Digit Extension - The period is automatically assumed and should not be entered on the form.

Programs with a CFDA Number

If the Federal program is listed in the CFDA, enter the last three digits of the CFDA number in the CFDA Three Digit Extension field.

Federal Awards with No CFDA Number or the CFDA Number is Unknown

If the three digit CFDA extension is unknown, the auditee will enter a "U" followed by a two digit number in the CFDA extension to identify one or more CFDA lines which form the program. All Federal awards to non-Federal entities from the same agency made for the same purpose should be combined and considered one program as required by 2 CFR 200.42(b).

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

(c) Additional Award Identification (Optional) - Part II, Item 1(c) is an optional field that can be used to enter other data used to identify the award which is not a CFDA number (e.g., program year, contract number). When the award is received from a pass-through entity which assigns an alternative award identifying number, this field can be used for that number.

(d) Name of Federal Program - Enter the name of the Federal program as shown in the CFDA. If the program is not listed in the CFDA, a description of the award recognizable by the Federal awarding agency or pass-through entity should be entered.

(e) Amount Expended - Enter the amount of expenditures included in the Schedule of Expenditures of Federal Awards in the reporting package for each Federal program. The SEFA must include the total Federal awards expended as determined in accordance with 2 CFR 200.502. Round to the nearest whole dollar.

(f) Cluster Identification - Enter the type of cluster of programs. Enter "N" for no cluster, "R" for Research & Development, "S" for Student Financial Aid, cluster identification number from Appendix II for other clusters identified in the Compliance Supplement, or "X" for clusters identified by a state for Federal awards that the state provides to its subrecipients. For other clusters, the cluster identification number provided in Appendix II is the page number for the cluster in the Compliance Supplement. For state clusters, the auditee will enter an "X" followed by a two digit number in the cluster identification column to identify the specific CFDA lines in the cluster of programs as designated by the state to its subrecipients.

Example (Other): The cluster identification number for the School Improvement Grants Cluster for the Department of Education would be 4-84.377-1.

Example (State): The first state cluster would be X01 for all CFDA lines associated with that cluster, the second state cluster would be X02, and so on.

(g) Federal Program Total or Cluster Total -

For awards that are not part of a Cluster

Enter 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.

For awards that are part of a Cluster

Individual CFDA lines which have the same CFDA number. For R&D, the cluster total will be auto-generated as the program total.

(h) Loan/Loan Guarantee - Mark either "Y" for Yes or "N" for No if the program is a Federal loan or a Federal loan guarantee. When a CFDA program consists of part loan/loan guarantee component (e.g., value of new loans made or received during the audit period, balance from loans from previous audit periods for which the Federal government imposes continuing compliance requirements) and part non loan/loan guarantee component (e.g., interest subsidy, cash, or administrative cost allowance received), list the loan/loan guarantee expenditure detail on one line and the non- loan/loan guarantee expenditure detail on a second line.

(i) If yes, the End of the Audit Period Outstanding Loan Balance - Enter the loan or loan guarantee (loan) balances outstanding at the end of the audit period for loan programs as identified in Part II, Item 1(h), as required by 2 CFR 200.510(b)(5). This outstanding loan balance is also included in the amount entered in Part II, Item 1(e).

(j) Direct Award - Mark either "Y" for Yes or "N" for No to indicate if the award was received directly from a Federal awarding agency. When an award consists of both direct and indirect (i.e., received by a subrecipient from a pass-through entity) funds, list the direct expenditure detail on one line and the indirect expenditure detail on a second line. When a single audit reporting entity receives direct awards and transfers them to another part of the same single audit reporting entity, these awards should still be reported as direct (e.g., transfers within the single audit reporting entity do not create a pass-through entity/subrecipient relationship).

(k) If no, list Name of Pass-through Entity - Enter the name of the pass-through entity for CFDA lines identified as not being direct in Part II, Item 1(l). This name of the pass-through entity is required by 2 CFR 200.510(b)(2).

(l) If no, List Identifying Number Assigned by the Pass-through Entity - Enter the identifying number assigned by the pass-through entity for CFDA lines identified as not being direct in Part II, Item 1(j). This number is required by 2 CFR 200.510(b)(2).

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

(n) If yes, Provide Total Amount Passed Through - Include the total amount provided to subrecipients from each Federal Program. Enter the amount passed through to subrecipients as required by 2 CFR 200.510(b)(4). This amount is also included in the amount entered in Part II, Item 1(g).

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

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

Item 1 - Major Program Information and Audit Findings

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

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

(b) If yes, type of audit report on Major Program - If Part III, Item 1(a) is marked "Y" for Yes, enter one letter (**U, Q, A, or D**) corresponding to the type of audit report on the major program. Enter either "**U**" for Unmodified opinion, "**Q**" for Qualified opinion, "**A**" for Adverse opinion, or "**D**" for Disclaimer of opinion. For clusters, the type of audit report must apply to the program as a whole. Therefore, all programs in a cluster should share the same type of audit report and each line should be filled in completely.

Note: If two or more lines are listed for the same CFDA number, all CFDA lines should have the same major program determination and type of audit report on major program. If the program is not a major program, leave the "Type of Audit Report" blank.

(c) Number of Audit Findings - Indicate the number of audit findings on the Federal program. If there are no findings the auditor should put "0" (zero).

Item 2 - Financial Statements

(a) Financial Statement Information -

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

Audits of state and local governments prepared in accordance with GAAP often result in the auditor providing multiple opinions on various opinion units within the financial statements. In situations where there are unmodified opinions on some opinion units and modified opinions on others, multiple boxes should be checked in response to this question. For example, if the financial statements for an auditee include a qualified opinion for one opinion unit, a disclaimer of opinion for a second opinion unit, and unmodified opinion on the remaining opinion units, then mark "Qualified Opinion" and "Disclaimer of Opinion." "Unmodified Opinion" is marked only when an unmodified opinion applies on the financial statements as a whole or when unmodified opinions are provided on all opinion units.

If the financial statements were not prepared in accordance with GAAP but were prepared in accordance with a special purpose framework, mark "Financial statements were not prepared in accordance with GAAP but were prepared in accordance with a

special purpose framework." (Reference AU-C Section 800, "Special Considerations – Audits of Financial Statements Prepared in Accordance With Special Purpose Framework," for additional information.)

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

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

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

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

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

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

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

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

Item 3 - Federal Programs

(a) Does the auditor's report include a statement that the auditee's financial statements include departments, agencies, or other organizational units expending \$750,000 or more in Federal awards that have separate Uniform Guidance audits which are not included in this audit (AICPA Audit Guide.) - According to AICPA Audit Guide "Government Auditing Standards and Single Audits audit guide," if the audit of Federal awards did not encompass the entirety of the auditee's operations expending Federal awards, the operations that are not included should be identified in a separate paragraph following the first paragraph of the report on major programs. In Part III, Item 3(a), mark either "Yes" or "No" to indicate the presence of such a paragraph for any departments, agencies, or other organizational units not included in the audit, which expended \$750,000, or more in Federal awards during the fiscal period.

(b) What is the dollar threshold to distinguish Type A and Type B programs? - Enter the dollar threshold used to distinguish between Type A and Type B programs, as described in 2 CFR 200.518(b)(1), or 2 CFR 200.518(b)(3) when a recalculation of the Type A threshold is required for large loan or loan guarantees. The dollar threshold must be \$750,000 or higher. Round to the nearest whole dollar.

(c) Did the auditee qualify as a low-risk auditee? - Mark either "Yes" or "No" to indicate if the auditee qualifies as a low-risk auditee under 2 CFR 200.520.

(d) Indicate which Federal agency(ies) have prior audit findings shown in the Summary Schedule of Prior Audit Findings related to direct funding. - Mark (X) the Federal agency(ies) only if the Summary Schedule of Prior Audit Findings reports the status of any audit findings relating to **direct** Federal awards expended.

Notes: (1) Some CFDA prefixes are used by more than one Federal Agency. Enter the same CFDA prefix used on the Federal award application. (2) Three separate agencies use the CFDA numbers beginning with "45." If one of those agencies has prior audit findings related to direct awards in the Summary Schedule of Prior Audit Findings, mark the box next to an agency using either an "03," "05," or "06" prefix from Appendix I-A. (3) See the Historical index on the CFDA website (<http://www.cfda.gov/>) for information regarding the reporting of awards granted by the Federal Emergency Management Agency, now part of the Department of Homeland Security.

Item 4 - Federal Award Audit Findings

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

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

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

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

(c) Additional Award Identification - The Additional Award Identification will be auto-generated from Part II, Item 1(c).

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

(e) Audit Finding Reference Numbers - The required format for the audit finding reference numbers is the four digit audit year (Part I, Item 1), a hyphen and a three digit number (e.g., 2016-001, 2016-002...2016-999). Audit finding reference numbers on the Form SF-SAC should match those reported in the Schedule of Findings and Questioned Costs and applicable auditor's reports.

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

(g) and (h) Compliance Audit Findings -. Mark whether the auditor identified the audit finding in the Report on Compliance for Each Major Federal Program as the basis for a Modified

Opinion or Other Matters or neither. Mark "Y" for Yes for "N" for No for each audit finding in each column.

(i) and (j) Internal Control Audit Findings - Mark whether the auditor identified the audit finding in the Report on Internal Control over Compliance as a Material Weakness or Significant Deficiency or Neither. Mark "Y" for Yes or "N" for No for each audit finding in each column.

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

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

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

	(g)	(h)	(i)	(j)	(k)
	Compliance Audit Findings		Internal Control Audit Findings		Other Audit Findings
	Modified Opinion	Other Matters	Material Weakness	Significant Deficiency	
	(Y/N)	(Y/N)	(Y/N)	(Y/N)	(Y/N)
1	Y	N	N	N	N
2	Y	N	Y	N	N
3	Y	N	N	Y	N
4	N	Y	N	N	N
5	N	Y	Y	N	N
6	N	Y	N	Y	N
7	N	N	Y	N	N
8	N	N	N	Y	N
9	N	N	N	N	Y

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

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

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

PART IV: CERTIFICATIONS

Item 1 - Auditee Certification Statement

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

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

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

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

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

Item 1 - Auditee Certification Statement

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

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

- qualified as an Indian Tribe or Tribal Organization (as defined in the Indian Self-Determination, Education and Assistance Act (ISDEAA), 25 U.S.C 450b(l)) and opts not to authorize the FAC 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 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 presented a signed audit report which states that the audit was conducted in accordance with the provisions of the Uniform Guidance; and
- authorized the FAC to make the Form SF-SAC publicly available on a Web site

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

Item 2 - Auditor Statement

The auditor must electronically "sign" the following statement on the form:

The data elements and information included in this form are limited to those prescribed by the Uniform Guidance. Except for Part II, Items 1 and 2, Part III, Item 3(d), and, when audit findings are reported, Part III, Items 4(a)-4(c), and Part IV, the information included in Parts II, III and IV of this form was transferred 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). 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. As required by the Uniform Guidance, the information in Parts II, III and IV, excluding Part II, Items 1 and 2, Part III, Items 4(a)-4(c), and Part IV of this form was entered in this form by the auditor based on information included in the reporting package. The auditor has not performed any additional auditing procedures in connection with the completion of this form.

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

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

* **Note:** These prefixes are not assigned by the Catalog of Federal Domestic Assistance, and are only used for OMB 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
03*	<u>Institute</u> of Museum and Library Services	57	<u>Railroad</u> Retirement Board
04*	<u>Inter-American</u> Foundation	58	<u>Securities</u> and Exchange Commission
05*	<u>National</u> Endowment for the Arts	59	<u>Small</u> Business Administration
06*	<u>National</u> Endowment for the Humanities	60	<u>Smithsonian</u> Institution
07*	<u>Office</u> of National Drug Control Policy	61*	<u>International</u> Trade Commission
08*	<u>Peace</u> Corps	62	<u>Tennessee</u> Valley Authority
09*	<u>Legal</u> Services Corporation	64	Department of <u>Veterans</u> Affairs
10	Department of <u>Agriculture</u>	66	<u>Environmental</u> Protection Agency
11	Department of <u>Commerce</u>	68	<u>National</u> Gallery of Art
12	Department of <u>Defense</u>	70	<u>Overseas</u> Private Investment Corporation
13	<u>Central</u> Intelligence Agency	77	<u>Nuclear</u> Regulatory Commission
14	Department of <u>Housing</u> and Urban Development	78	<u>Commodity</u> Futures Trading Commission
15	Department of the <u>Interior</u>	81	Department of <u>Energy</u>
16	Department of <u>Justice</u>	84	Department of <u>Education</u>
17	Department of <u>Labor</u>	85	<u>Scholarship</u> Foundations
18	<u>Federal</u> Reserve System	86	<u>Pension</u> Benefit Guaranty Corporation
19	Department of <u>State</u>	87	<u>Consumer</u> Product Safety Commission
20	Department of <u>Transportation</u>	88	<u>Architectural</u> & Transportation Barriers Compliance Board
21	Department of the <u>Treasury</u>		
23	<u>Appalachian</u> Regional Commission	89	<u>National</u> Archives & Records Administration
27	<u>Office</u> of Personnel Management	90	<u>Delta</u> Regional Authority
29	<u>Commission</u> on Civil Rights	90	<u>Denali</u> Commission
30	<u>Equal</u> Employment Opportunity Commission	90	<u>Election</u> Assistance Commission
32	<u>Federal</u> Communications Commission	90	<u>Japan</u> – U.S. Friendship Commission
33	<u>Federal</u> Maritime Commission	91	United States <u>Institute</u> of Peace
34	<u>Federal</u> Mediation and Conciliation Service	92	<u>National</u> Council on Disability
36	<u>Federal</u> Trade Commission	93	Department of <u>Health</u> and Human Services
39	<u>General</u> Services Administration	94	<u>Corporation</u> for National and Community Service
40	<u>Government</u> Printing Office	96	<u>Social</u> Security Administration
42	<u>Library</u> of Congress	97	Department of <u>Homeland</u> Security
43	<u>National</u> Aeronautics & Space Administration	98	U. S. <u>Agency</u> for International Development
44	<u>National</u> Credit Union Administration	99*	<u>Miscellaneous</u>
46	<u>National</u> Labor Relations Board		

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

APPENDIX II
Federal Audit Clearinghouse Cluster Identification of “Other Clusters”
(by Agency)

Agency	CFDA No.	Name of Other Cluster/Program	Cluster Identification Number
USDA	None None	Foreign Food Aid Donation Cluster Food for Progress Program Section 416(b) Program	4-10.000-1
USDA	10.551 10.561	SNAP Cluster Supplemental Nutrition Assistance Program (SNAP) State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	4-10.551-1
USDA	10.553 10.555 10.556 10.559	Child Nutrition Cluster School Breakfast Program (SBP) National School Lunch Program (NSLP) Special Milk Program for Children (SMP) Summer Food Service Program for Children (SFSPC)	4-10.553-1
USDA	10.565 10.568 10.569	Food Distribution Cluster Commodity Supplemental Food Program Emergency Food Assistance Program (Administrative Costs) Emergency Food Assistance Program (Food Commodities)	4-10.568-1
USDA	10.665 10.666	Forest Service Schools and Roads Cluster Schools and Roads -- Grants to States Schools and Roads -- Grants to Counties	4-10.665-1
USDA	10.760 10.781	Water and Waste Program Cluster Water and Waste Disposal Systems for Rural Communities Water and Waste Disposal Systems for Rural Communities - ARRA	4-10.760-1
USDA	10.766 10.780	Community Facilities Loans and Grants Cluster Community Facilities Loans and Grants Community Facilities Loans and Grants (Community Programs)	4-10.766-1
DOC	11.010 11.300 11.307	Economic Development Cluster Community Trade Adjustment Assistance Investments for Public Works and Economic Development Facilities Economic Adjustment Assistance	4-11.300-1

HUD	14.182	Section 8 Project-Based Cluster Section 8 New Construction and Substantial Rehabilitation	4-14.182-1	
	14.195			Section 8 Housing Assistance Payments Program
	14.856			Lower Income Housing Assistance Program - Section 8 Moderate Rehabilitation
	14.249			Section 8 Moderate Rehabilitation Single Room Occupancy
HUD	14.866	HOPE VI Cluster Demolition and Revitalization of Severely Distressed Public Housing (HOPE VI)	4-14.866-1	
	14.889			Choice Neighborhoods Implementation Grants
HUD	14.871	Housing Voucher Cluster Section 8 Housing Choice Vouchers	4-14.871-1	
	14.879			Mainstream Vouchers
	14.880			Family Unification Program (FUP)
DOI	15.605	Fish and Wildlife Cluster Sport Fish Restoration Program	4-15.605-1	
	15.611			Wildlife Restoration and Basic Hunter Education
DOL	17.207	Employment Service Cluster Employment Service/Wagner-Peyser Funded Activities	17.207-1	
	17.801			Disabled Veterans' Outreach Program (DVOP)
	17.804			Local Veterans' Employment Representative (LVER) Program
DOL	17.258	WIA Cluster WIA Adult Program	17.258-1	
	17.259			WIA Youth Activities
	17.278			WIA Dislocated Worker Formula Grants
DOT	20.205	Highway Planning and Construction Cluster Highway Planning and Construction	4-20.205-1	
	20.219			Recreational Trails Program
	23.003			Appalachian Development Highway System
DOT	20.500	Federal Transit Cluster Federal Transit-Capital Investment Grants	4-20.500-1	
	20.507			Federal Transit-Formula Grants
	20.525			State of Good Repair Grants Program
	20.526			Bus and Bus Facilities Formula Program

DOT	20.513 20.516 20.521	Transit Services Programs Cluster Enhanced Mobility for Seniors and Individuals with Disabilities Job Access and Reverse Commute Program New Freedom Program	4-20.513-1
DOT	20.600 20.601 20.602 20.609 20.610 20.611 20.612 20.613 20.616	Highway Safety Cluster State and Community Highway Safety Alcohol Impaired Driving Countermeasures Incentive Grants I Occupant Protection Incentive Grants Safety Belt Performance Grants State Traffic Safety Information System Improvements Grants Incentive Grant Program to Prohibit Racial Profiling Incentive Grant Program to Increase Motorcyclist Safety Child Safety and Child Booster Seat Incentive Grants National Priority Safety Programs	4-20.600-1
Treasury	21.020 21.012	CDFI Cluster Community Development Financial Institutions Program Native Initiatives	4-21.020-1
EPA	66.458 66.482	Clean Water State Revolving Fund Cluster Capitalization Grants for Clean Water State Revolving Funds Disaster Relief Appropriations Act (DRAA) Hurricane Sandy Capitalization Grants for Clean Water State Revolving Funds	4-66.458-1
EPA	66.468 66.483	Drinking Water State Revolving Fund Cluster Capitalization Grants for Drinking Water State Revolving Funds Disaster Relief Appropriations Act (DRAA) Hurricane Sandy Capitalization Grants for Drinking Water State Revolving Funds	4-66.468-1
ED	84.027 84.173	Special Education Cluster (IDEA) Special Education -- Grants to States (IDEA, Part B) Special Education -- Preschool Grants (IDEA Preschool)	4-84.027-1
ED	84.042 84.044 84.047 84.066 84.217	TRIO Cluster TRIO -- Student Support Services TRIO -- Talent Search TRIO -- Upward Bound TRIO -- Educational Opportunity Centers TRIO -- McNair Post-Baccalaureate Achievement	4-84.042-1

ED	84.377 84.388	School Improvement Grants Cluster School Improvement Grants School Improvement Grants, Recovery Act	4-84.377-1
HHS	93.044 93.045 93.053	Aging Cluster Special Programs for the Aging - Title III, Part B -- Grants for Supportive Services and Senior Centers Special Programs for the Aging - Title III, Part C -- Nutrition Services Nutrition Services Incentive Program	4-93.044-1
HHS	93.095 93.096	Hurricane Sandy Relief Cluster HHS Programs for Disaster Relief Appropriations Act - Non-Construction HHS Programs for Disaster Relief Appropriations Act - Construction	4-93.095-1
HHS	93.224 93.527	Health Centers Cluster Consolidated Health Centers (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care Centers) Affordable Care Act (ACA) Grants for New and Expanded Services under the Health Center Program	4-93.224-1
HHS	93.558 93.714	TANF Cluster Temporary Assistance for Needy Families (TANF) State Programs ARRA - Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Programs	4-93.558-1
HHS	93.575 93.596	CCDF Cluster Child Care and Development Block Grant Child Care Mandatory and Matching Funds of the Child Care and Development Fund	4-93.575-1
HHS	93.775 93.777 93.778	Medicaid Cluster State Medicaid Fraud Control Units State Survey and Certification of health Care Providers and Suppliers (Title XVIII) Medicare Medical Assistance Program	4-93.778-1
CNS	94.011 94.016	Foster Grandparent/Senior Companion Cluster Foster Grandparent Program Senior Companion Program	4-94.011-1

SSA	96.001 96.006	Disability Insurance/SSI Cluster Social Security -- Disability Insurance (DI) Supplemental Security Income (SSI)	4-96.001-1
USAID	98.007 98.008	Foreign Food Aid Donation Cluster Food for Peace Development Assistance Program Food for Peace Emergency Program	4-98.007-1

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