

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))

4,000
characters

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

Yes

No

Both

Please explain.

Note 2 will auto-populate based on the answer selected. If "Yes" is chosen, Note 2 will populate with "The auditee used the de minimis cost rate." If "No" is chosen, Note 2 will populate with "The auditee did not use the de minimis cost rate". This auto-populated text is editable. If "Both" is chosen, Note 2 will not auto-populate, and users must enter the text manually.

4,000
characters**Additional Notes**

All additional notes included in the reporting package must be entered in this section and will be automatically numbered sequentially by the IDES system as they are entered.

Note 3: Loan/loan guarantee outstanding balances.

75
characters

Note 3 will auto-populate with the outstanding loan balance information entered into Part II, Item 1 (a)-(d) and (j) for awards identified as being a Federal loan or loan guarantee in Part II, Item 1(i). The auto-generated text may be edited as needed to match the loan information from the Notes in the reporting package.

4,000
characters

Note 4: Enter note title.

75
characters

Enter additional note text.

4,000
characters

All notes entered will display in this section. If there are any charts or tables within the text of the note, "See Notes to the SEFA for chart/table" will be displayed in place of the chart or table. If there are any footnotes within the text, "See Notes to the SEFA for footnote" will be displayed at the end of the text in place of any footnotes. 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 field in place of the note text for each note entered, including Notes 1 and 2. However, for Note 2, the "Yes", "No", or "Both" answer will still be displayed publicly.

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 used? (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

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 Federal awards 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? (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".

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

4. Federal Award Audit Findings

Schedule of Findings and Questioned Costs

Row Number from Part II, Item 1	a	b	c	d	e	f	g				h	i	j	k	l	m	n
	CFDA Number ¹ XX.XXX	Additional Award Identification	Federal Program Name	Amount Expended (\$)	Audit Finding Reference Number YYYY-###	Type(s) of Compliance Requirement(s) ²	Type of Audit Finding ³						Other Audit Findings Y/N	Questioned Costs Y/N	Repeat Audit Finding		
							Compliance Audit Findings		Internal Control Audit Findings		Material Weakness Y/N	Significant Deficiency Y/N			Repeat Audit Finding from Prior Year Y/N	If Repeat Finding, provide Prior Year Audit Finding Reference Number(s) YYYY-###,YYYY-###,etc.	
							Modified Opinion Y/N	Other Matters Y/N	Material Weakness Y/N	Significant Deficiency Y/N							
These columns are populated automatically from Part II, Item 1, columns a, b, c, d, and e, for rows with audit findings. One row is created for each audit finding reported on Part III, Item 1(c). This page cannot be used if no audit findings are reported on Part III, Item 1(c) (if "0" is entered in Part III, Item 1(c) for each award).																	

1. A CFDA Number consists of the Federal agency two-digit prefix and CFDA three-digit extension (from Part II, Items 1(a) and 1(b)) separated by a period.

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.

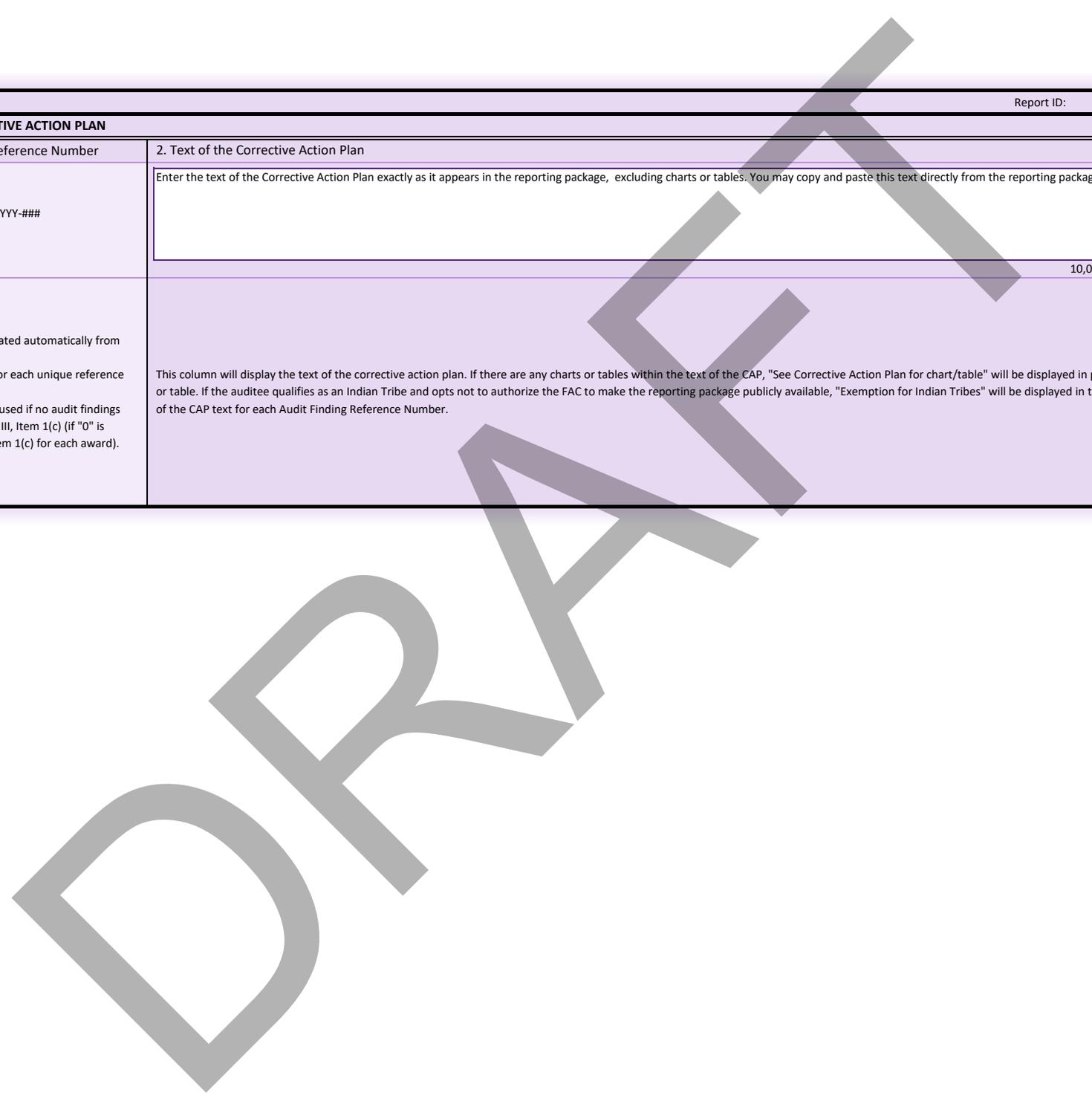
- | | | |
|------------------------------------|---|---------------------------------|
| A. Activities allowed or unallowed | F. Equipment and real property management | K. Reserved |
| B. Allowable costs/cost principles | G. Matching, level of effort, earmarking | L. Reporting |
| C. Cash management | 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))

PART IV: CORRECTIVE ACTION PLAN

1. Audit Finding Reference Number
YYYY-###
<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) (if "0" is entered in Part III, Item 1(c) for each award).</p>

2. Text of the Corrective Action Plan
<p>Enter the text of the Corrective Action Plan exactly as it appears in the reporting package, excluding charts or tables. You may copy and paste this text directly from the reporting package.</p>
<p>10,000 characters</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.

Auditee Certification Date

(MM/DD/YYYY)

Name of certifying official

Title of certifying official

2. Auditor Statement

I acknowledge that:

the data elements and information included in this Form SF-SAC are limited to those prescribed by the Office of Management and Budget;

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 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.

Auditor Signature Date

(MM/DD/YYYY)

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.

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 the texts entered in Part II, Item 2, 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 the texts entered in Part II, Item 2, 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 the texts entered in Part II, Item 2, Part III, Item 5(b) and Part IV, Item 2, publicly available on a website.

Auditee Certification Date

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

Name of certifying official

Title of certifying official

2. Auditor Statement

I acknowledge that:

- the data elements and information included in this Form SF-SAC are limited to those prescribed by the Office of Management and Budget;
- 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 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.

Auditor Signature Date

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

1. As defined in the Indian Self-Determination, Education and Assistance Act (ISDEAA), 25 U.S.C 5304

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.

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

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

6.h. Secondary Auditors' Contact Information Sheet

i	ii	iii	iv	v	vi	vii	viii	ix	x
Audit Firm/ Organization Name	Audit Firm/ Organization EIN	Audit Firm/ Organization Address (Number and Street)	Audit Firm/ Organization City	Audit Firm/ Organization State	Audit Firm/ Organization Zip Code	Contact Name	Contact Title	Contact Phone Number	Contact E-mail

DRAFT

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, Form SF-SAC, is estimated to average 100 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 the reporting burden on both auditees and auditors individually, meaning that the reporting burden is 100 or 21 hours for auditees **and** 100 or 21 hours for auditors. The burden hours include the time required to review instructions, obtain the needed data, and complete and review the information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to: ERD Survey Comments 0607-0518, U.S. Census Bureau, 4600 Silver Hill Road, Room ERD-6H128, Washington, DC 20233. You may email comments to erd.surveys@census.gov. Be sure to use "ERD Survey Comments 0607-0518" as the subject.

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) Section 512* requires auditees to submit a completed Form SF-SAC, along with one complete reporting package, to the Federal Audit Clearinghouse (FAC). 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 5304) 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 FAC.

This Form SF-SAC version, dated XX-XX-2019, is to 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 FAC Website: <https://harvester.census.gov/facweb/>.

Audit threshold for Federal expenditures is \$750,000 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

System-generated SEFA and Notes to the SEFA

The collections system now allows all respondents to enter the Federal awards and Notes to the SEFA prior to the end of their fiscal period and the audit work being conducted. Once this information is entered, users may generate a customizable SEFA and Notes to the SEFA from the system to include in their reporting package. This optional feature was introduced on the 2016 Section 5 Pilot Program form (in accordance with the DATA Act), and will now be available for all users.

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 any additional notes included in the reporting package, excluding charts, tables, or footnotes. This information was introduced on the 2016 Section 5 Pilot Program form (in accordance with the DATA Act), and is now being collected as required elements for all submissions from fiscal periods ending in 2019, 2020, or 2021.

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)), excluding charts, tables, or footnotes. This information is now being collected at the request of Federal agencies 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)), excluding charts, tables, or footnotes. This information is now being collected at the request of Federal agencies 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 FAC may present the data provided on the Form SF-SAC in different formats to allow data 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 must be completed and the data collection form and reporting package must be electronically submitted within the earlier of 30 days after receipt of the auditor's report(s) 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 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 (items 1 through 5) and auditor (item 6).

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. 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 (2 CFR 200.501).

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'). See 2 CFR 200.504 for guidelines about the frequency of audits.

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 EINs for all entities covered by the audit on the *Auditee EIN Continuation Sheet*. Report an EIN in this appendix if this submission 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 - Enter the Auditee's Data Universal Numbering System (DUNS) number, the unique nine-digit identification sequence assigned by Dun & Bradstreet (D&B) (available from the D&B DUNS registration hotline at 866-705-5711). 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. If there is no DUNS number, leave this item blank.

Note: A DUNS number is required when applying for a Federal grant on Grants.gov or any other application method. 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 must 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

Where multiple audit organizations are used to conduct the audit work, only the lead or coordinating auditor shall provide its information in Part I, Items 6(a)-(f). The other auditors may enter their contact information in Item 6(h), the *Secondary Auditors' Contact Information Sheet*.

(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.

(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 in Part V, Item 2.

(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.

The IDES system allows all respondents to enter the Federal awards and Notes to the SEFA prior to the end of their fiscal period and the audit work being conducted. Once this information is entered, users may generate a customizable SEFA and Notes to the SEFA from the IDES to include in their reporting package.

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 components within the same program should 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://beta.sam.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, Items 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.

Note: If the Federal program is part of the R&D cluster and the CFDA Three-Digit Extension is known, enter the CFDA Three-Digit Extension.

(c) Additional Award Identification - Enter other data used to identify the award which is not a CFDA number (e.g., program year, contract number, state issued numbers, etc.). 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.

(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.

Note: If a valid Federal Agency Prefix and CFDA Three-Digit Extension combination is entered, the IDES will auto-generate the Federal Program Name with the name of the Federal program from the CFDA catalog. This information can be edited.

(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 - Enter the name of the cluster of programs using the drop-down menu. If the program is not part of a cluster, mark "N/A" for no cluster. If the program is part of a state cluster, mark "State Cluster" 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, mark "Other Cluster" and enter the cluster name in the box provided within the IDES.

Note: 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 Number.

(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 - If "Y" was marked for loan/loan guarantee, enter the loan or loan guarantee (loan) balances outstanding at the end of the audit period as required by 2 CFR 200.510(b)(5). If the outstanding loan balance is not applicable, enter "N/A".

Example: Enter "N/A" for loans made to students of an Institution of Higher Education (IHE) where the IHE does not make the loans (2 CFR 200.502(c)).

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.

Note: When a single audit reporting entity receives direct awards and transfers them to another part of the same single audit reporting entity, these awards must 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 - If "N" was marked for direct award, enter the name of the pass-through entity as 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 - If "N" was marked for direct award, enter the identifying number assigned by the pass-through entity, if assigned, as 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 award.

Note: When a single audit reporting entity receives direct awards and transfers them to another part of the same single audit reporting entity, these awards must not be reported as passed through to subrecipients (e.g., transfers within the single audit reporting entity do not create a pass-through entity/subrecipient relationship).

(o) If Passed Through, provide Amount Passed Through - If "Y" was marked for award passed through to subrecipients, 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 award line on the data collection form.

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

Note: 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 5304) and opts not to authorize the FAC to make the reporting package publicly available, the text in Part II, Item 2 will not be publicly displayed on the Form SF-SAC. Instead, the text "Exemption for Indian Tribes" will be displayed in Part II, Item 2 for each note. However, for Note 2, the "Yes", "No", or "Both" answer will still be displayed publicly.

Note: Due to formatting restrictions in the FAC database, the text input in this item may not convey the full meaning of the Notes to the SEFA. Users should refer to the reporting package to view the text as it was intended.

Note: If the Notes to the SEFA has already been created, enter the text as it appears in your Notes to the SEFA, excluding charts or tables. If there are any charts or tables within the text, enter "See the Notes to the SEFA 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 reporting package" in lieu of the text of the notes to the SEFA. If there are any footnotes within the text, enter "See Notes to the SEFA for footnote" at the end of the text in place of any footnotes.

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)). If there are multiple notes covering the significant accounting policies, all applicable notes from the reporting package should be copied and pasted into this item.

Note 2: Did the auditee use the de minimis cost rate? - Mark the appropriate "Yes", "No", or "Both" box (2 CFR 200.414(f)), then enter an explanation. The explanation will auto-populate based on the box that is marked. This auto-populated text will be editable.

If "Yes" is marked, the following statement will auto-populate in the explanation box for Note 2:
"The auditee used the de minimis cost rate."

If "No" is marked, the following statement will auto-populate in the explanation box for Note 2:
"The auditee did not use the de minimis cost rate."

If "Both" is marked, enter the explanation text manually.

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.

Additional Notes

Enter all additional notes. Availability will be provided to enter additional numbered notes and titles for those notes into the

IDES, and there is no limit to the number of notes that can be entered. The automatic numbering of the additional notes may differ from the note number in the reporting package. If the note in the reporting package has been identified with a note number, enter that note number from the reporting package in the title field of the additional note.

Note: This section is intended to capture the loan/loan guarantee note, if applicable, as Note 3, as well as all other additional SEFA notes included in the reporting package.

Note 3: Loan/loan guarantee outstanding balances - If "Y" was marked for Part II, Item 1(i), enter the loan/loan guarantee information, including the loan balances outstanding at the end of the audit period (2 CFR 200.510(b)(5)). The outstanding loan balances will be auto-generated based on the information entered into Part II, Item 1 (a)-(d) and (j) for awards identified as being a Federal loan or loan guarantee. The auto-generated text may be edited as needed to match the loan information from the Notes in the reporting package. If "N" was marked for Part II, Item 1(i), enter the first additional note in this item.

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

This section is completed by both the auditee and 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, which are completed by the auditor, and the Summary Schedule of Prior Audit Findings, which is completed by the auditee.

Item 1 - Major Program Information and Audit Findings

The information to complete this item 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 - If "Y" was marked for major program, 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 of programs, the type of audit report must apply to the cluster as a whole. Therefore, the same type of audit report must be entered for all programs in a cluster. If the program is not a major program, leave the "Type of Audit Report" blank.

Note: If multiple lines are listed for the same CFDA number, all of these lines must have the same major program determination and type of audit report on major program.

(c) Number of Audit Findings - Enter the number of audit findings for each Federal program. If there are no audit findings, enter "0" (zero).

Example: If the Federal program is part of a cluster where an audit finding references some, but not all, of the CFDA numbers within the cluster of programs (e.g., Research and Development), only list the finding on the applicable award lines with the CFDA numbers referenced in the audit finding.

Item 2 - Financial Statements

The information to complete this item is obtained from the opinions on the financial statements and reports in accordance with GAGAS related to the financial statement audit prepared by the auditor.

(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 marked 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 Section 800 - "Special Considerations - Audits of Financial Statements Prepared in Accordance With Special Purpose Framework", mark "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) can 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 used? - 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.

Note: The response to this question will affect whether an entity can qualify as a low-risk auditee in the two subsequent audit periods (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.

Item 3 - Federal Programs

The information to complete this item is obtained from the opinions on the financial statements and reports in accordance

with GAGAS related to the financial statement audit prepared by the auditor and the Summary Schedule of Prior Audit Findings prepared by the auditee.

(a) Does the auditor's report include a statement that the auditee's financial statements include departments, agencies, or other organizational units expending Federal awards which are not included in this audit? - Mark the appropriate "Yes" or "No" box. 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 are identified in a separate paragraph following the first paragraph of the report on major programs.

(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? - 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 to complete this item is obtained from the Schedule of Findings and Questioned Costs prepared by the auditor and 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 related to 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 the audit findings. The Type(s) of Compliance Requirement(s) is the requirement(s) 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 a compliance audit finding in the Other Matters section of the report.

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) - If "Y" was marked for repeat finding, enter all applicable audit finding reference numbers from the immediate prior audit (2 CFR 200.516(b)(8) and (c)) for repeat findings.

Item 5 - Text of the Audit Findings

The information to complete this item is obtained from the Schedule of Findings and Questioned Costs prepared by the auditor and directly corresponds to the audit finding reference numbers entered in Part III, Item 4(e).

If a finding relates to more than one program, the text of the audit finding must only be entered once by audit finding reference number.

Note: 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 5304) 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.

Note: Due to formatting restrictions in the FAC database, the text input in this item may not convey the full meaning of the audit finding. Users should refer to the reporting package to view the text as it was intended.

(a) 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 III, Item 5(a).

(b) Audit Finding Text - Enter the full, detailed text, including any header information (such as title, Federal program name,

and award identification information) and the auditee's response(s) (as required by GAGAS), of the audit finding exactly as it appears in the Schedule of Findings and Questioned Costs, excluding charts, tables, or footnotes. You may copy and paste this text directly from the reporting package.

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 reporting package" in lieu of the text of the audit finding. If there are any footnotes within the text, enter "See Schedule of Findings and Questioned Costs for footnote" at the end of the finding text in place of any footnotes.

Note: If the text of the finding is presented in a summarized format with a reference to a related finding (e.g., see 2 CFR 200.515(d)(3)(ii)), enter the text of the summarized finding as it appears in the Schedule of Findings and Questioned Costs.

PART IV: CORRECTIVE ACTION PLAN

This section is completed by the auditee.

The information to complete this part is obtained from the Corrective Action Plan prepared by the auditee and directly corresponds to the audit finding reference numbers entered in Part III, Item 4(e).

If a finding relates to more than one program, the text of the corrective action plan must only be entered once by audit finding reference number.

Note: 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 5304) 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.

Note: Due to formatting restrictions in the FAC database, the text input in this item may not convey the full meaning of the CAP. Users should refer to the reporting package to view the text as it was intended.

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, including any header information (such as name of contact person responsible for corrective action and anticipated completion date), of the corrective action plan exactly as it appears in the Corrective Action Plan, excluding charts, tables, or footnotes. You may copy and paste this text directly from the reporting package.

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 reporting package" in lieu of the text of the corrective action plan. If there are any footnotes within the text, enter "See Corrective Action Plan for footnote" at the end of the Corrective Action Plan text in place of any footnotes.

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 5304) 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)(1). 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)(1) and (2). 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 the texts entered in Part II, Item 2, 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 the texts entered in Part II, Item 2, 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 the texts entered in Part II, Item 2, 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 5304

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 as required by 2 CFR 200.512(b)(3). 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 Office of Management and Budget;
- 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 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.