INSTRUCTIONS FOR COMPLETION OF SF-SAC, REPORTING ON AUDITS
OF STATES, LOCAL GOVERNMENTS, AND NON-PROFIT ORGANIZATIONS

Office of Management and Budget (OMB) Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations," requires non-Federal entities that expend $300,000 or more in a year in Federal awards to have an audit conducted in accordance with the Circular.

SUBMISSION TO FEDERAL CLEARINGHOUSE

The data collection form must be completely filled out and signed by both the auditee and auditor. Submission of anything other than a complete data collection form and reporting package as required by Circular A-133 will be returned to the auditee.

DESCRIPTION OF THE DATA COLLECTION FORM ITEMS

PART I - GENERAL INFORMATION

The auditee shall complete this section, except for Item 7, and sign the certification statement provided in Item 6 (g).

- Item 1 - Fiscal Year Ending Date
  Enter the last day of the entity’s fiscal period covered by the audit.

- Item 2 - Type of Circular A-133 Audit
  Check the appropriate box. §__200 of Circular A-133 requires non-Federal entities that expend $300,000 or more in a year in Federal awards to have a single audit conducted in accordance with §__500, except when they elect to have a program-specific audit conducted in accordance with §__235.

- Item 3 - Audit Period Covered
  Check 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.

- Item 4 - Date Received by Federal Clearinghouse
  Federal Government use only.

- Item 5 - Employer Identification Number (EIN)
  (a) Auditee EIN
  Enter the auditee Employer Identification Number (EIN), which is the Taxpayer Identification Number assigned by the Internal Revenue Service (IRS). Also, using the spaces provided, enter the EIN on the top of each page.

  (b) Multiple EINs Covered in the Report
  Check the appropriate box to indicate whether the auditee (or components of an auditee covered by the audit) was assigned more than one EIN by the IRS. (Example: A State-wide audit covers many departments, each of which may have its own separate EIN.) If yes, indicate principal EIN under 5 (a).

- Item 6 - Auditee Information
  (g) A senior representative of the auditee (e.g., State controller, director of finance, chief executive officer, chief financial officer) shall sign a statement that the information in the form is accurate and complete as required by §__320 of Circular A-133. Provide the name and title of the signatory and date of signature.

- Item 7 - Auditor Information
  The auditor shall complete this item.

  (a) Enter the name of the auditor that conducted the audit in accordance with Circular A-133. The auditor name may represent a sole practitioner, certified public accounting firm, State auditor, etc. Where multiple auditors or audit organizations are used to conduct the audit work, the auditors should use judgment in determining which auditor’s name should be provided in Item 7. The auditor listed in Part I, Item 7 (a) shall be the same auditor that signs the auditor statement in Part I, Item 7 (g) of this form.

- Item 8 - Cognizant or Oversight Agency for Audit
  Check the appropriate box. Each auditee has either a Federal cognizant agency for audit or an oversight agency for audit, determined in accordance with §__400(a) or (b) of Circular A-133.

- Item 9 - Name of Federal Cognizant or Oversight Agency for Audit
  Check the appropriate box to indicate the name of the Federal cognizant or oversight agency for audit determined in accordance with §__400(a) or (b) of Circular A-133.

PART II - FINANCIAL STATEMENTS

The auditor shall complete this section of the form.

CONTINUED ON REVERSE SIDE
PART III - FEDERAL PROGRAMS

The auditor shall complete this section of the form.

- **Item 1 - Type of Audit Report on Major Program Compliance**
  If the audit report for one or more major programs is other than unqualified, check boxes 2, 3, or 4, as applicable. For example, if the audit report on major program compliance for an auditee with three major programs includes an unqualified opinion for one program, a qualified opinion for the second program, and a disclaimer of opinion for the third program, then check boxes 2 and 4 but not box 1.

- **Item 2 - 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 defined in §__.520(b) of Circular A-133.

- **Item 3 - Low-Risk Auditee**
  Indicate whether or not the auditee qualifies as a low-risk auditee under §__.530 of Circular A-133.

- **Item 4 - Audit Findings**
  Indicate whether or not the audit disclosed any audit findings which the auditor is required to report under §__.510(a) of Circular A-133.

- **Item 5 - Federal Agencies Required to Receive the Reporting Package**
  Check the appropriate box to indicate each Federal awarding agency required to receive a copy of the reporting package pursuant to §__.320(d) of Circular A-133. If no Federal awarding agency is required to receive a copy of the reporting package, mark "None."

- **Item 6 - Federal Awards Expended**
  The information to complete columns (a), (b), and (c) shall be obtained from the Schedule of Expenditures of Federal Awards prepared by the auditee. It is important to note that Item 6 shall include the required information for each Federal program presented in the Schedule of Expenditures of Federal Awards (and notes thereto), i.e., not only Federal programs for which audit findings and questioned costs are reported. If additional space is required, photocopy page 3 and attach the additional page(s) to the form.

  - **Column (a) - Major Program**
    Enter the audit finding reference number(s) for audit findings included in the Schedule of Findings and Questioned Costs. If no audit finding reference numbers exist, enter N/A for "Not Applicable."

  - **Column (b) - Type of Compliance Requirement**
    Enter the type of compliance requirements applicable to the audit findings and questioned costs reported for each Federal program. Mark all that apply or "None."

  - **Column (c) - Questioned Costs**
    Enter the amount of reported questioned costs by Federal program. If no questioned costs were reported, enter N/A for "Not Applicable."

  - **Column (d) - Internal Control Findings**
    Check the appropriate box, using the list provided on the form, that corresponds to the internal control findings that apply to the Federal program. Mark all that apply or "None reported."

  - **Column (e) - Audit Finding Reference Numbers**
    Enter the audit finding reference number(s) for audit findings included in the Schedule of Findings and Questioned Costs. If no audit finding reference numbers exist, enter N/A for "Not Applicable."
# Data Collection Form for Reporting on Audits of States, Local Governments, and Non-Profit Organizations

Complete this form, as required by OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations."

## Part I - General Information

### 1. Fiscal year ending date for this submission

<table>
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<tr>
<th>Month</th>
<th>Day</th>
<th>Year</th>
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### 2. Type of Circular A-133 audit

1. Single audit
2. Program-specific audit

### 3. Audit period covered

1. Annual
2. Biennial
3. Other - ___________ Months

**FEDERAL GOVERNMENT USE ONLY**

### 4. Date received by Federal clearinghouse

**RETURN TO** Single Audit Clearinghouse
1201 E. 10th Street
Jeffersonville, IN 47132

### 5. Employer Identification Number (EIN)

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<thead>
<tr>
<th>a. Auditee EIN</th>
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<th>b. Are multiple EINs covered in this report?</th>
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<td>1. Yes</td>
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<td>2. No</td>
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### 6. Auditee Information

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<th>a. Auditee name</th>
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<th>b. Auditee address (Number and street)</th>
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### 7. Auditor Information

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<th>f. Auditor contact E-mail (Optional)</th>
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### g. AUDITEE CERTIFICATION STATEMENT - This is to certify that, to the best of my knowledge and belief, the auditee has: (1) Engaged an auditor to perform an audit in accordance with the provisions of OMB Circular A-133 for the period described in Part I, Items 1 and 3; (2) 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 Circular; and, (3) the information included in Parts I, II, and III of this data collection form is accurate and complete. I declare that the foregoing is true and correct.

**Signature of certifying official**

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**Name/Title of certifying official**

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### g. AUDITOR STATEMENT - The data elements and information included in this form are limited to those prescribed by OMB Circular A-133. The information included in Parts II and III of the form, except for Part III, Items 5 and 6, 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 OMB Circular A-133, 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 OMB Circular A-133, the information in Parts II and III 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.

**Signature of auditor**

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**Name/Title of auditor**
### PART I  GENERAL INFORMATION – Continued

8. Indicate whether the auditee has either a Federal cognizant or oversight agency for audit. *(Mark (X) one box)*

- [ ] Cognizant agency
- [ ] Oversight agency

9. Name of Federal cognizant or oversight agency for audit *(Mark (X) one box)*

- [ ] Agency for International Development
- [ ] Agriculture
- [ ] Commerce
- [ ] Defense
- [ ] Education
- [ ] Energy
- [ ] Environmental Protection Agency
- [ ] Interior
- [ ] Labor
- [ ] National Aeronautics and Space Administration
- [ ] National Archives and Records Administration
- [ ] National Endowment for the Arts
- [ ] National Endowment for the Humanities
- [ ] National Science Foundation
- [ ] Office of National Drug Control Policy
- [ ] Peace Corps
- [ ] Small Business Administration
- [ ] Social Security Administration
- [ ] State
- [ ] Transportation
- [ ] Treasury
- [ ] United States Information Agency
- [ ] Veterans Affairs
- [ ] Other – Specify:

### PART II  FINANCIAL STATEMENTS*(To be completed by auditor)*

1. Type of audit report *(Mark (X) one box)*

- [ ] Unqualified opinion
- [ ] Qualified opinion
- [ ] Adverse opinion
- [ ] Disclaimer of opinion

2. Is a "going concern" explanatory paragraph included in the audit report?  

- [ ] Yes
- [ ] No

3. Is a reportable condition disclosed?  

- [ ] Yes
- [ ] No – *SKIP to Item 5*

4. Is any reportable condition reported as a material weakness?  

- [ ] Yes
- [ ] No

5. Is a material noncompliance disclosed?  

- [ ] Yes
- [ ] No

### PART III  FEDERAL PROGRAMS *(To be completed by auditor)*

1. Type of audit report on major program compliance  

- [ ] Unqualified opinion
- [ ] Qualified opinion
- [ ] Adverse opinion
- [ ] Disclaimer of opinion

2. What is the dollar threshold to distinguish Type A and Type B programs § .520(b)?

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3. Did the auditee qualify as a low-risk auditee (§ .530)?  

- [ ] Yes
- [ ] No

4. Are there any audit findings required to be reported under § .510(a)?  

- [ ] Yes
- [ ] No

5. Which Federal Agencies are required to receive the reporting package? *(Mark (X) all that apply)*

- [ ] African Development Foundation
- [ ] Agency for International Development
- [ ] Agriculture
- [ ] Commerce
- [ ] Corporation for National and Community Service
- [ ] Defense
- [ ] Education
- [ ] Energy
- [ ] Environmental Protection Agency
- [ ] Federal Emergency Management Agency
- [ ] Federal Mediation and Conciliation Service
- [ ] General Services Administration
- [ ] Health and Human Services
- [ ] Housing and Urban Development
- [ ] Institute for Museum Services
- [ ] Inter-American Foundation
- [ ] Justice
- [ ] Labor
- [ ] National Aeronautics and Space Administration
- [ ] National Archives and Records Administration
- [ ] National Endowment for the Arts
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- [ ] Social Security Administration
- [ ] State
- [ ] Transportation
- [ ] Treasury
- [ ] United States Information Agency
- [ ] Veterans Affairs
- [ ] Other – Specify:
### 6. FEDERAL AWARDS EXPENDED DURING FISCAL YEAR

<table>
<thead>
<tr>
<th>CFDA number</th>
<th>Name of Federal program</th>
<th>Amount expended</th>
<th>Major program</th>
<th>Type of compliance requirement</th>
<th>Amount of questioned costs</th>
<th>Internal control findings</th>
<th>Audit finding reference number(s)</th>
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**TOTAL FEDERAL AWARDS EXPENDED**

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1. Or other identifying number when the Catalog of Federal Domestic Assistance (CFDA) number is not available.

2. Type of compliance requirement *(Enter the letter(s) of all that apply to audit findings and questioned costs reported for each Federal program.)*

   A. Activities allowed or unallowed
   B. Allowable costs/cost principles
   C. Cash management
   D. Davis - Bacon Act
   E. Eligibility
   F. Equipment and real property management
   G. Matching, level of effort, earmarking
   H. Period of availability of funds
   I. Procurement
   J. Program income
   K. Real property acquisition and relocation assistance
   L. Reporting
   M. Subrecipient monitoring
   N. Special tests and provisions
   O. None

3. Type of internal control findings *(Mark X all that apply)*

   A. Material weaknesses
   B. Reportable conditions
   C. None reported

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**IF ADDITIONAL LINES ARE NEEDED, PLEASE PHOTOCOPY THIS PAGE, ATTACH ADDITIONAL PAGES TO THE FORM, AND SEE INSTRUCTIONS**