

**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. Circular A-133 (§\_\_. 320(b)) requires auditees to submit a data collection form, along with other specified reports, to the Federal clearinghouse designated by OMB (currently the U.S. Bureau of the Census) at the completion of each audit.

**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 should complete this section 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 or 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 this 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 on the form is accurate and complete as required by §\_\_.320(b) of Circular A-133. Provide the name and title of the signatory and date of signature.

**Item 7: Auditor Information**

(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.

**PART III - FEDERAL PROGRAMS:** The auditor shall complete this section of the form.

**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. If additional space is required, photocopy page 3 and attach the additional page(s) to the form.

**Column (a) - CFDA Number:**

Enter the number assigned to a Federal program in the Catalog of Federal Domestic Assistance (CFDA) or other identifying number when the CFDA information is not available. If the CFDA information is not available, enter the identifying number provided by the Federal awarding agency or pass-through entity. Individual programs within a cluster of programs should be listed in the same level of detail as they are listed in the schedule of expenditures of Federal awards.

**Column (b) - Name of Federal Program:**

Enter the name of the Federal program. If no CFDA number is provided in column (a), enter the name of the Federal awarding agency or pass-through entity that provided the Federal award.

**Column (c) - Amount of Federal Expenditures:**

Enter the amount of expenditures included in the Schedule of Expenditures of Federal Awards for each Federal program. It is important to note that amounts shall be provided for the value of Federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end, regardless of whether such amounts were presented in the Schedule of Expenditures of Federal Awards or in a note to the Schedule.

If additional pages are required, photocopy page 3 of the form and attach additional page(s) to the form. Also, instead of subtotals at the bottom of each page, only include a grand total on the final page in the "TOTAL" block.

**Item 7: Audit Findings and Questioned Costs:**

The information to complete columns (a), (b), (c), (d) and (e) shall be obtained from the Schedule of Findings and Questioned Costs prepared by the auditor. If additional space is required, photocopy page 3 and attach the additional page(s) to the form.

**Column (a) - Major Program:**

Indicate whether or not the Federal program is a major program, as defined in §\_\_.520 of Circular A-133, by marking (X) in one box.

**Column (b) - Type of Compliance Requirement:**

Using the list provided on the form, enter the letter that corresponds to the type(s) of compliance requirements applicable to the Federal program. Mark all that apply or None.

**Column (c) - Questioned Costs:**

Enter the amount of 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.

**Column (e) - Audit Finding Reference Number(s):**

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.'