

Grants Training

Module 5, Lesson 3



Council on Financial Assistance Reform (COFAR)

FEDERAL GRANTS MANAGEMENT 101

Uniform Guidance Single Audit Review Lesson 3



3

Lesson 3: Single Audit Overview

At the completion of this lesson, you will demonstrate a basic understanding of single audit basics in Subpart F of the Uniform Guidance.





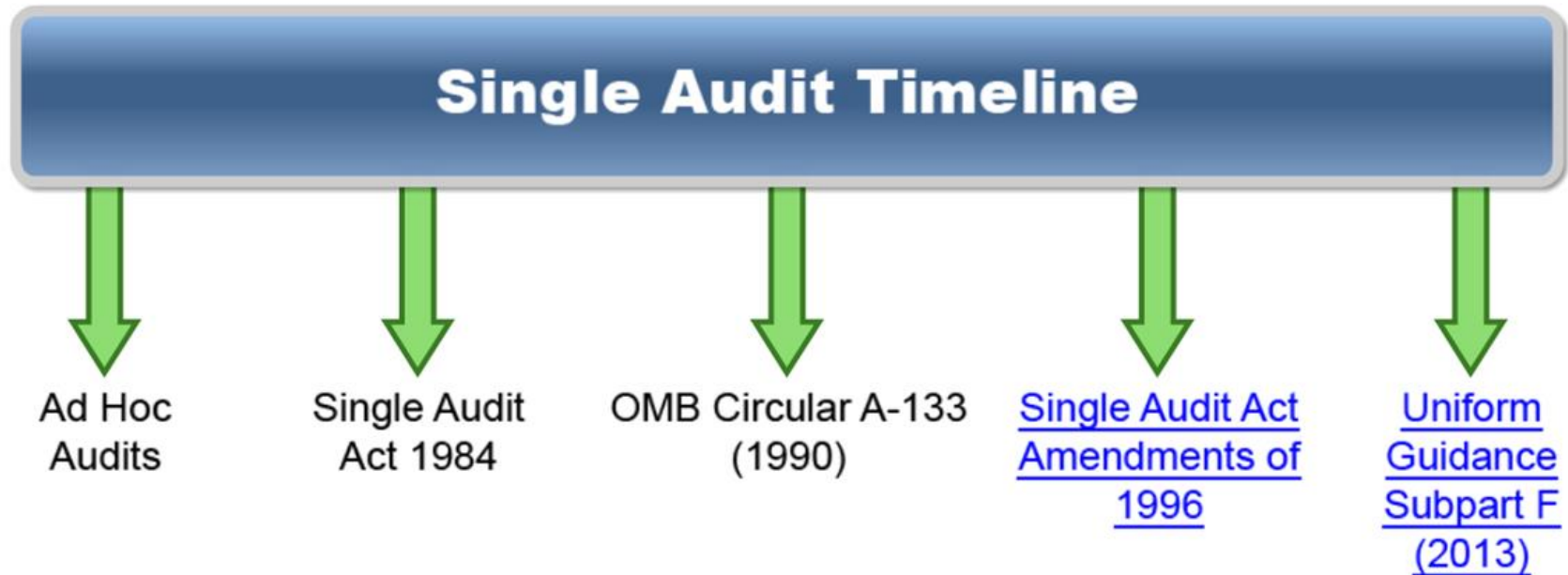
Lesson 3: Single Audit Overview

- Single Audit History
- Single Audit Concepts
- Analysis of the SA Data Collection Form





Single Audit History



Select each link for additional information.



What Is a Single Audit?





Who Conducts a Single Audit and When Is It Conducted?

- NFE obtains an auditor to conduct the audit
- Additional Federal audits allowed
 - Paid for by Federal agency
 - Must build upon work completed for single audit
- Audits are required annually (few exceptions)





Who Is Subject to a Single Audit?

- Non-Federal entities (NFEs)
 - States
 - Local governments
 - Indian tribes
 - Institutions of higher education
 - Non-profit organizations
- Federal expenditures of \$750,000 or more





What Types of Programs Are Subject to a Single Audit?

- Federal financial assistance
 - Grants
 - Cooperative agreements
 - Non-cash assistance
 - Loans and loan guarantees
- Cost-reimbursement contracts under the Federal Acquisition Regulation (FAR)





A Few More Facts About Single Audits

Threshold

- Circular A-128 established threshold of \$25,000
- Circular A-133 established threshold of \$300,000 then \$500,000
- Uniform Guidance increased threshold to \$750,000



Due Date

- Single audit report due within 9 months of end of NFE fiscal year





A Few More Facts About Single Audit, cont'd

Pass-Through Entity/ Subrecipient

- Pass-through entity must account for money spent by subrecipients
- Subrecipients can be audited if exceed threshold
- Same money can be audited twice

Federal Audit Clearinghouse

- Government-wide database for Subpart F records
- Form SF-SAC
- Information available to Federal agencies and the public
- Web site:
<https://harvester.census.gov/facweb/>





Knowledge Check

Which NFEs are not subject to a single audit under the Uniform Guidance?

Select the correct response.

- Institution of higher education
- Local governments
- Non-profit organizations
- States
- Tribal governments
- All of these NFEs are subject to a single audit

Submit



Knowledge Check

Which NFEs are not subject to a single audit under the Uniform Guidance?

Institution of higher education

Local governments

Non-profit organizations

States

Tribal governments

All of these NFEs are subject to a single audit

Incorrect

All of these non-Federal entities are subject to a single audit under the Uniform Guidance.

Select Next to Continue.



Knowledge Check

According to the Uniform Guidance, what is the expenditure threshold that triggers a single audit?

Select the correct response.

- \$300,000
- \$500,000
- \$750,000
- All programs are subject to a single audit regardless of the level of Federal funds expended.

Submit



Knowledge Check

According to the Uniform Guidance, what is the expenditure threshold that triggers a single audit?

\$300,000

\$500,000

\$750,000

All programs are subject to a single audit regardless of the level of Federal funds expended.

Incorrect

The threshold for conducting a single audit is \$750,000 as established in the Uniform Guidance.

Select Next to Continue.



Knowledge Check

When part of a project is performed by a subrecipient on behalf of a pass-through entity, only the pass-through entity is subject to a single audit.

Select the correct response.

- A. True
- B. False

Submit



Knowledge Check

When part of a project is performed by a subrecipient on behalf of a pass-through entity, only the pass-through entity is subject to a single audit.

- A. True
- B. False

Correct!

Both the pass-through entity and the subrecipient can be audited for the same award.

Select Next to Continue.



Form SF-SAC

- A NFE audit summary is accessible at the FAC Web site (<https://harvester.census.gov/facweb/>)
- There are 4 main parts on the form SF-SAC:
 - General Info
 - Audit Information
 - Federal Awards
 - Audit Findings

The screenshot shows the homepage of the Federal Audit Clearinghouse Image Management System. At the top, there is a header with the text "Federal Audit Clearinghouse" and "Image Management System" next to a graphic of the American flag. Below the header is a navigation bar with links for "Instruction Manual", "Federal Program Contacts", and "FAC Home Page". A "Main Menu" link is also visible. A descriptive paragraph states: "The Image Management System (IMS) is a web-based query system for users to query and download single audit reports." Below this is a content area with three tabs: "Important Notices", "Search for Single Audits", and "Specialized Reports". Under the "Search for Single Audits" tab, there are two links: "Search for Single Audits" and "Download the Complete Single Audit Database". An icon of a document with a yellow sticky note is positioned to the left of these links.



General Information

FORM SF-SAC 06/02/2016		U.S. Dept. of Comm. - Econ and Stat Admin. - U.S. Census Bureau	
OMB No. 0348-0057; Approval Expires 06/30/2019 ACTING AS COLLECTING AGENT FOR OFFICE OF MANAGEMENT AND BUDGET			
Data Collection Form for Reporting on			
Audits of States, Local Governments, Indian Tribes, Institutions of Higher Education and Nonprofit			
For Fiscal Periods Beginning on or after December 26, 2014			
PART I: GENERAL INFORMATION		REPORTID: 712412 VERSION:1	
1. Fiscal Period End Date 12/31/2015	2. Type of Uniform Guidance Audit Single Audit		
3. Audit Period Covered Annual			
4. Auditee Identification Numbers			
a. Auditee Employer Identification Number (EIN) 11-1111111	d. Auditee Data Universal Numbering System (DUNS) Number 12-123-1234		
b. Are multiple EINS covered in this report? Yes	e. Are multiple DUNS covered in this report? Yes		

5. Auditee Information	6. Primary Auditor Information
a. Auditee name AUDITEE ABC	a. Audit Firm/Organization Name ABC AUDITS
b. Auditee address (Number and street) 123 AUDITEE STREET	b. Audit Firm/Organization EIN 22-222222
	c. Audit Firm/Organization address (Number and street) 87 CPA WAY
Auditee City RALEIGH	Audit Firm/Organization City RALEIGH
Auditee State NC	Audit Firm/Organization State NC
Auditee ZIP Code 11111	Audit Firm/Organization ZIP Code 2222
c. Auditee Contact Name JOHN DOE	d. Primary Auditor Contact Name JANE DOE
Auditee Contact Title CFO	Primary Auditor Contact Title PARTNER
d. Auditee Contact Telephone (111)111-1111	e. Primary Auditor Contact Telephone 222)222-2222
e. Auditee Contact E-mail	f. Primary Auditor Contact E-mail
	g. Was a secondary auditor used? Yes

Part I contains general information regarding the auditee, such as demographic and contact information. The auditor information and contact information are also contained in this part. If a program-specific audit has been done instead of a single audit, this would be reflected in Item 2 of the form.



General Information

PART I: GENERAL INFORMATION		REPORT ID: 712412 VERSION: 1	
1. Fiscal Period End Date 12/31/2015	2. Type of Uniform Guidance Audit Single Audit	a. Auditee name AUDITEE ABC	6. Primary Auditor Information
3. Audit Period Covered Annual		b. Auditee address (Number and street) 123 AUDITEE STREET	a. Audit Firm/Organization Name ABC AUDITS
4. Auditee Identification Numbers		Auditee City RALEIGH	b. Audit Firm/Organization EIN 22-2222222
a. Auditee Employer Identification Number (EIN) 11-1111111	d. Auditee Data Universal Numbering System (DUNS) Number 12-123-1234	Auditee State NC	c. Audit Firm/Organization address (Number and street) 987 CPA WAY
b. Are multiple EINS covered in this report? Yes	e. Are multiple DUNS covered in this report? Yes	Auditee ZIP Code 11111	Audit Firm/Organization City RALEIGH
		c. Auditee Contact Name JOHN DOE	Audit Firm/Organization State NC
		Auditee Contact Title CFO	Audit Firm/Organization ZIP Code 22222
		d. Auditee Contact Telephone (111)111-1111	d. Primary Auditor Contact Name JANE DOE
		e. Auditee Contact E-mail	Primary Auditor Contact Title PARTNER
			e. Primary Auditor Contact Telephone (222)222-2222
			f. Primary Auditor Contact E-mail
			7. Was a secondary auditor used? Yes

Part I contains general information regarding the auditee, such as demographic and contact information. The auditor information and contact information are also contained in this part. If a program-specific audit has been done instead of a single audit, this would be reflected in Item 2 of the form.



Auditor Summary

Form SF-SAC	REPORTID: 712412	VERSION:1
Part III: INFORMATION FROM THE SCHEDULE OF FINDINGS AND QUESTIONED COSTS - Continued		
2. FINANCIAL STATEMENTS		
a. Financial Statement Information		
i. What were the results of the auditor's determination of whether the financial statements of the auditee were prepared in accordance with generally accepted accounting principles (GAAP): Select any combination:		
Unmodified Opinion		
ii. What was the special purpose framework? (Select only one)		
N/A		
iii. Was the special purpose framework used a basis of accounting required by state law or tribal law?		
N/A		
iv. What was the auditor's opinion on the special purpose framework? (Select any combination)		
N/A		
b. Is a "going concern" emphasis-of-matter paragraph included in the auditor's report?		
No		
c. Is a significant deficiency in internal control disclosed?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Yes		
d. Is a material weakness in internal control disclosed?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
No		
e. Is a material noncompliance disclosed?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
No		

3. FEDERAL PROGRAMS	
a. Does the auditor's report include a statement that the auditee's financial statements include departments, agencies, or other organizational units expending \$750,000 or more in Federal awards that have separate Uniform Guidance audits which are not included in this audit? (AICPA Audit Guide)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
No	
b. What is the dollar threshold used to distinguish Type A and Type B programs? (Uniform Guidance § 200.510(b)(1))	\$ _____
\$750,000	
c. Did the auditee qualify as a low-risk auditee? (Uniform Guidance § 200.520)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Yes	
d. Indicate which Federal Agency(ies) have prior audit findings shown in the Summary Schedule of Prior Audit Findings related to direct funding. Mark (X) all that apply or 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 "39, 99, 68, 07".	
11 - DEPARTMENT OF COMMERCE	
14 - DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	

Part III provides summary information about the auditee's financial statements, the Type A and Type B dollar threshold for major program determination, and whether the auditee is a low-risk auditee. It also lists agencies with prior audit findings.



Auditor Summary

Form SF-SAC		
Part III: INFORMATION FROM THE SCHEDULE OF FINDINGS		
2. FINANCIAL STATEMENTS		
Financial Statement Information		
i. What were the results of the auditor's determination of whether the financial statements of the auditee were prepared in accordance with generally accepted accounting principles (GAAP): Select any combination: Unmodified Opinion	i. What were the results of the auditor's determination of whether the financial statements of the auditee were prepared in accordance with generally accepted accounting principles (GAAP): Select any combination: Unmodified Opinion	ii. What were the results of the auditor's determination of whether the financial statements of the auditee's other organizational units expending \$750,000 or more in Federal awards that have separate Uniform Guidance audits which are not included in this audit? (AICPA Audit Guide) No <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
ii. What was the special purpose framework? (select only one) N/A		b. What is the dollar threshold used to distinguish Type A and Type B programs? (Uniform Guidance § 200.518(b)(1)) \$750,000
iii. Was the special purpose framework used a basis of accounting required by state law or tribal law? N/A		c. Did the auditee qualify as a low-risk auditee? (Uniform Guidance § 200.520) Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
iv. What was the auditor's opinion on the special purpose framework? N/A	c. Is a significant deficiency in internal control disclosed? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	d. Indicate which Federal Agency(ies) have prior audit findings shown in the Summary Schedule of Prior Audit Findings related to <u>direct funding</u> . Mark (X) all that apply or None.
b. Is a "going concern" emphasis-of-matter paragraph included in the auditor's report? No		11 - DEPARTMENT OF COMMERCE 14 - DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
c. Is a significant deficiency in internal control disclosed? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>		
d. Is a material weakness in internal control disclosed? No <input type="checkbox"/> Yes <input checked="" type="checkbox"/>		
e. Is a material noncompliance disclosed? No <input type="checkbox"/> Yes <input checked="" type="checkbox"/>		

In this example, the auditee receives an unmodified (or "clean") audit opinion on its financial statements (shown in Item 2.a.i) but also receives a significant deficiency in internal control (shown in Item 2.c).



Auditor Summary

Form SF-SAC	REPORTID: 712412	VERSION:1
Part III: INFORMATION FROM THE SCHEDULE OF FINDINGS AND QUESTIONED COSTS - Continued		
2. FINANCIAL STATEMENTS		
a. Financial Statement Information		
i. What were the results of the auditor's determination of whether the financial statements of the auditee were prepared in accordance with generally accepted accounting principles (GAAP): Select any combination:		
Unmodified Opinion		
ii. What was the special purpose framework? (Select only one)		
N/A		
iii. Was the special purpose framework used a basis of accounting required by state law or tribal law?		
N/A		
iv. What was the auditor's opinion on the special purpose framework? (Select any combination)		
N/A		
b. Is a "going concern" emphasis-of-matter paragraph included in the auditor's report?		
No		
c. Is a significant deficiency in internal control disclosed? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
Yes		
d. Is a material weakness in internal control disclosed? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
No		
e. Is a material noncompliance disclosed? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
No		

3. FEDERAL PROGRAMS	
a. Does the auditor's report include a statement that the auditee's financial statements include departments, agencies, or other organizational units expending \$750,000 or more in Federal awards that have separate Uniform Guidance audits which are not included in this audit? (AICPA Audit Guide)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
No	
b. What is the dollar threshold used to distinguish Type A and Type B programs? (Uniform Guidance § 200.518(b)(1))	\$ _____
\$750,000	
c. Did the auditee qualify as a low-risk auditee? (Uniform Guidance § 200.520)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Yes	
d. Indicate which Federal Agency(ies) have prior audit findings shown in the Summary Schedule of Prior Audit Findings related to <u>direct</u> funding. Mark (X) all that apply or 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 "39, 99, 68, 07".	
11 - DEPARTMENT OF COMMERCE	
14 - DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	

Note that any "yes" answer for Items 2.b, 2.c, 2.d and 2.e deserve a closer review of the auditee during the proposal evaluation process.



Auditor Summary

Form SF-SAC	c. Did the auditee qualify as a low-risk auditee? (Uniform Guidance § 200.520) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Yes	
Part III: INFORMATION FROM THE SCHEDULE OF FINDINGS	d. Indicate which Federal Agency(ies) have prior audit findings shown in the Summary Schedule of Prior Audit Findings related to <u>direct funding</u> . Mark (X) all that apply or None .	e. Indicate whether the auditee's other Federal agencies are not
2. FINANCIAL STATEMENTS	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 "39, 99, 68, 07". 11 - DEPARTMENT OF COMMERCE 14 - DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No A and Type 5 _____
a. Financial Statement Information		
i. What were the results of the auditor's determination were prepared in accordance with generally accepted accounting principles? Select any combination:		
Unmodified Opinion		
ii. What was the special purpose framework? (Select one)		
N/A		
iii. Was the special purpose framework used a basis of accounting required by state law or tribal law?		
N/A		
iv. What was the auditor's opinion on the special purpose framework? (Select any combination)		
N/A		
b. Is a "going concern" emphasis-of-matter paragraph included in the auditor's report?		
No		
c. Is a significant deficiency in internal control disclosed?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
Yes		
d. Is a material weakness in internal control disclosed?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
No		
e. Is a material noncompliance disclosed?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
No		

Item 3.c indicates that the auditee is a "low risk" auditee, and Item 3.d indicates that it has prior audit findings associated with the Department of Commerce and the Department of Housing and Urban Development programs.



Federal Awards

FORM SF-SAC													REPORT ID: 712412 VERSION:1				
Part II: FEDERAL AWARDS													Part III: INFORMATION				
1. FEDERAL AWARDS EXPENDED DURING FISCAL YEAR													1. MAJOR PROGRAM INFORMATION AND AUDIT FINDINGS				
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(a)	(b)	(c)
CFDA Number								Loan/Loan		Federal Award Source					MAJOR PROGRAM		
Row Number (Auto-Generated)	Federal Awarding Agency Prefix ¹	CFDA Three Digit Extension ²	Additional Award Identification ³	Name of Federal Award	Amount Expended (\$)	Cluster Name	Federal Program Total ⁴	Cluster Total ⁵	Loan/Loan Guarantee <small>If column (i) is "N", the end of the Audit Period Outstanding Loan Balance ⁶</small>	Direct Award <small>If column (k) is "N", list name of Pass-through Entity</small>		<small>If column (k) is "N", list identifying number assigned by the Pass-through Entity, if assigned ⁷</small>	Federal Award Passed Through to Subrecipients <small>If column (n) is "Y", Provide Amount Passed Through</small>		Major Program <small>If column (a) is "Y", type of audit report on Major Program ⁸</small>		Number of Audit Findings
1	11	001	001	CENSUS BUREAU DAT	\$200,000	N/A	\$200,000	N	Y				N	Y	U		2
2	11	002	002	CENSUS CUSTOMER S	\$200,000	CLEAN WA	\$200,000	\$200,000	N	N	NC DEPARTM ENT OF WATER RALEIGH CLEAN WATER ASSOC.	75- 0000658 75- 0000789	Y	\$100,000	N		0
3	14	U01	ID0100010	HOUSING	\$750,000	N/A	\$750,000	Y	\$600,000	Y			Y	\$600,000	Y	U	1

Total Federal Awards Expended: \$1,150,000



Audit Findings

FORM SF-SAC							REPORTID: 712412 VERSION:1							
Part III: INFORMATION FROM THE SCHEDULE OF FINDINGS AND QUESTIONED COSTS - Continued														
4. FEDERAL AWARD AUDIT FINDINGS														
Schedule of Findings and Questioned Costs														
(a)	(b)	(c)	(d)	(e)	(f)	(g)		(i)		(j)	(k)	(l)	(m)	(n)
Row Number from Part II, Item 1	Federal Awarding Agency Prefix	CFDA Three Digit Extension	Additional Award Identification (Optional)	Name of Federal program	Audit Finding Reference Number (YYYY-####)	Type(s) of Compliance Requirement(s) ¹	Compliance Audit Findings ²		Internal Control Audit Findings ²		Other Audit Findings ²	Questioned Costs	Repeat Audit Finding from Prior Year	If column (m) is "Y", provide Prior Year Audit Finding Reference Numbers
							Modified Opinion	Other Matters	Material Weakness	Significant Deficiency				
1	11	001	001	CENSUS BUREAU DATA	2015-001	A	N	N	N	Y	N	N	N	
1	11	001	001	CENSUS BUREAU DATA	2015-002	F	N	N	Y	N	N	N	Y	2014 006
3	14	U01	ID0100010	HOUSING	2015-003	A	N	N	N	N	Y	N	N	

¹ Enter the letter(s) of all type(s) of compliance requirement(s) that apply to audit findings (i.e., noncompliance, significant deficiency (including material weaknesses,), questioned costs, fraud, and other items reported under 2 CFR 200.516(a)) reported for each Federal program.

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	O. Other

² 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 - Item 4k)

If Part III.1 column (c) reports any audit finding, then this Part would provide more details on those findings. In this example, Part III.1 (c) lists 3 audit findings. The 3 audit finding details are, therefore, listed here in this Part.



Audit Findings

FORM SF-SAC							REPORTID: 712412 VERSION:1						
Part III: INFORMATION FROM THE SCHEDULE OF FINDINGS AND QUESTIONED COSTS - Continued													
4. FEDERAL AWARD AUDIT FINDINGS													
Schedule of Findings and Questioned Costs													
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
Row Number from Part II, Item 1	Federal Awarding Agency Prefix	CFDA Three Digit Extension	Additional Award Identification (Optional)	Name of Federal program	Audit Finding Reference Number (YYYY-####)	Compliance Audit Findings ²		Internal Control Audit Findings ²		Other Audit Findings ²	Questioned Costs	Repeat Audit Finding from Prior Year	If column (m) is "Y", provide Prior Year Audit Finding Reference Numbers
						Modified Opinion	Other Matters	Material Weakness	Significant Deficiency				
					Type(s) of Compliance Requirement(s) ¹	(Y/N)	(Y/N)	(Y/N)	(Y/N)	(Y/N)	(Y/N)	(Y/N)	
1	11	001	001	CENSUS BUREAU DATA	2015-001	A	N	N	N	Y	N	N	
1	11	001	001	CENSUS BUREAU DATA	2015-002		N	N	Y	N	N	Y	2014 006
3	14	U01	ID0100010	HOUSING	2015-003	N	N	N	N	Y	N	N	

¹ Enter the letter(s) of all type(s) of compliance requirement(s) that apply to audit findings (i.e., noncompliance, significant deficiency (including material weaknesses), questioned costs, fraud, and other items reported under 2 CFR 200.516(a)) reported for each Federal program.

- | | | |
|------------------------------------|---|---------------------------------|
| 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 | O. Other |

² 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 - item 4k)

Note that column (e) provides the Audit Reference number so that a reviewer can easily go the audit report to get more details about the particular audit finding (for example, item 2015-002). Column (f) indicates the compliance area for that finding.



Audit Findings

FORM SF-SAC							REPORTID: 712412 VERSION:1							
Part III: INFORMATION FROM THE SCHEDULE OF FINDINGS AND QUESTIONED COSTS - Continued														
4. FEDERAL AWARD AUDIT FINDINGS														
Schedule of Findings and Questioned Costs														
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	
Row Number from Part II, Item 1	Federal Awarding Agency Prefix	CFDA Three Digit Extension	Additional Award Identification (Optional)	Name of Federal program	Audit Finding Reference Number (YYYY-####)	Type(s) of Compliance Requirement(s) ¹	Compliance Audit Findings ²		Internal Control Audit Findings ²		Other Audit Findings ²	Questioned Costs	Repeat Audit Finding from Prior Year	If column (m) is "Y", provide Prior Year Audit Finding Reference Numbers
							Modified Opinion	Other Matters	Material Weakness	Significant Deficiency				
1	11	001	001	CENSUS BUREAU DATA	2015-001	A	N	N	N	Y	N	N	N	
1	11	001	001	CENSUS BUREAU DATA	2015-002	F	N	N	Y	N	N	N	Y	2014 006
3	14	U01	ID0100010	HOUSING	2015-003	A	N	N	N	N	Y	N	N	

¹ Enter the letter(s) of all type(s) of compliance requirement(s) that apply to audit findings (i.e., noncompliance, significant deficiency (including material weaknesses,), questioned costs, fraud, and other items reported under 2 CFR 200.516(a)) reported for each Federal program.

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

² 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 - Item 4k)

Note that column (e) provides the Audit Reference number so that a reviewer can easily go the audit report to get more details about the particular audit finding (for example, item 2015-002). Column (f) indicates the compliance area for that finding.



Audit Findings

FORM SF-SAC							REPORT ID: 712412 VERSION:1								
Part III: INFORMATION FROM THE SCHEDULE OF FINDINGS AND QUESTIONED COSTS - Continued															
4. FEDERAL AWARD AUDIT FINDINGS															
Schedule of Findings and Questioned Costs															
(a)	(b)	(c)	(d)	(e)	(f)	(g)		(h)		(i)	(j)	(k)	(l)	(m)	(n)
Row Number from Part II, Item 1	Federal Awarding Agency Prefix	CFDA Three Digit Extension	Additional Award Identification (Optional)	Name of Federal program	Audit Finding Reference Number (YYYY-####)	Type(s) of Compliance Requirement(s) ¹	Compliance Audit Findings ²		Internal Control Audit Findings ²		Other Audit Findings	Questioned Costs	Repeat Audit Finding from Prior Year	If column (m) is "Y", provide Prior Year Audit Finding Reference Numbers	
							Modified Opinion	Other Matters	Material Weakness	Significant Deficiency					
1	11	001	001	CENSUS BUREAU DATA	2015-001	A	N	N	N	Y	N	N	N		
1	11	001	001	CENSUS BUREAU DATA	2015-002	F	N	N	Y	N	N	N	Y	2014-006	
3	14	U01	ID0100010	HOUSING	2015-003	A	N	N	N	N	Y	N	N		

¹ Enter the letter(s) of all type(s) of compliance requirement(s) that apply to audit findings (i.e., noncompliance, significant deficiency (including material weaknesses), questioned costs, fraud, and other items reported under 2 CFR 200.516(a)) reported for each Federal program.

A. Activities allowed or unallowed	F. Equipment and real property management	K. Reserved
B. Allowable costs/cost principles	G. Financial management	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	
E. Eligibility	J. Program income	

² 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 - Item 4k)

For example, audit finding 2015-002 relates to "F" which is a compliance requirement regarding equipment and real property management.



Knowledge Check

Only Federal agencies can access and view the single audit reports on the Federal Audit Clearinghouse Web site.

Select the correct response.

- A. True
- B. False

Submit



Knowledge Check

Only Federal agencies can access and view the single audit reports on the Federal Audit Clearinghouse Web site.

A. True

B. False

Correct!

Starting with fiscal year 2015, all single audit reports are available publicly to all interested parties on the Federal Audit Clearinghouse Web site.

Select Next to Continue.



Knowledge Check

Auditors review and provide an audit opinion for all Federal programs listed in Part II of Form SF-SAC.

Select the correct response.

- A. True
- B. False

Submit



Knowledge Check

Auditors review and provide an audit opinion for all Federal programs listed in Part II of Form SF-SAC.

A. True

B. False

Correct!

Auditors only review and provide an audit opinion for “major programs”, based on a risk based approach. These major programs are marked “Y” in Part III, column (a), and the audit opinions are displayed in Part III, column (b).

Select Next to Continue.