

FORM SF-SAC

U.S. DEPT. OF COMM.- Econ. and Stat. Admin.- U.S. CENSUS BUREAU

	(5-18-2010) Data Collection Form for Reporting on ACTING AS COLLECTING AGENT FOR OFFICE OF MANAGEMENT AND BUDGET									
	AUD	ITS OF S	TATES, LOCAL	GOVERNMEN ear Ending Da	NTS,	AND NON	N-PROFIT ORG <i>I</i>	ANIZATI	ONS	
	Complete this f	orm, as requ	ired by OMB Circul	ar A-133, "Audits	of States, Local Governments, and Non-Profit Organizations."					
	PART I	GENEF	RAL INFORMAT	ION (To be c	omp	leted by a	uditee, except	for Iten	ns 6, 7, and	8)
1.	Fiscal period e	nding date fo	or this submission	2. Type of Cir			3. Audit period co			
	Month Da 12 / 31			1 X Single 2 ☐ Progra			1 🔀 Annual 2 ☐ Biennial	3 Other	– Mo	nths
4.	Auditee Ider	tification	Numbers	1						
	a. Primary Em	ployer Ident	ification Number (E	IN)	•	I. Data Unive	ersal Numbering Sys	stem (DUN	S) Number	
	2 0 - 8	0 9 6 8	2 0			8 0 - 9	9 2 1 - 1 1 0	0		
	b. Are multiple	EINs cover	ed in this report? 1	Yes 2 X No	e	• Are multipl	e DUNS covered in	this report	? 1 Yes 2 X	☑ No
<	on the conti	n 4b = "Yes nuation she	," complete Part I, It et on Page 4.	tem 4c	1		em 4e = "Yes," comp tinuation sheet on P		, Item 4f	
5.	AUDITEE IN	FORMATIC	ON				UDITOR INFORMA eted by auditor)	ATION		
	a. Auditee na					a. Primary a	auditor name Y, FAMIGLIETTI & ANDRON	ICO		
	b. Auditee ad	dress (Num	ber and street)			b. Primary a	auditor address (Nui	mber and s	street)	
	969 MAIN STRE	ET, SUIT 206	,	/		1 HIGHWOO	D DRIVE			
	WALPOLE					TEWKSBU	RY			
	State	ZIP +	4 Code			State	ZIP + 4 Code		- -	
	MA c. Auditee co	ntact	/0 2 0 8	1		MA c. Primary a	auditor contact	0 1 8 7	7 6	ᅫ
	Name				۱ ۱	Name				
	MELISSA GILR	OY		(JOYCE RIF	PIANZI			
	Title CONSULTANT	CFO				Title PARTNER				
	d. Auditee co	ntact telepho	one			d. Primary a	auditor contact telep	hone		
	(781)	696 - 40	19			(978)	557 - 5349			
	e. Auditee co	ntact FAX 450 [—] 519	24			(978)	auditor contact FAX 685 — 2333			
	f. Auditee co		94		f. Primary auditor contact E-mail					
	MELISSA@T	ORPROJECT.C	RG) -	@MFA-CPA.COM	^		
	to certify the auditee has in accordan for the period auditor has audit report accordance the informat data collections that the fore	at, to the best (1) engage ce with the pod described completed swhich states with the protion included on form is a egoing is true	ation stateming the first of my knowledge do an auditor to perfect or ovisions of OMB (in Part I, Items 1 are unch audit and presect that the audit was exisions of the Circular in Parts I, II, and courate and complete and correct.	and belief, the orm an audit Circular A-133 nd 3; (2) the ented a signed conducted in lar; and, (3)		included in this Circular A-133 form, except for from the audit 1 and 3, and in has not perfor auditor's repor OMB Circular report(s), is ave provided in Pathe information form by the au	TATEMENT - The storm are limited to to the storm are limited to the storm are limited to the storm are limited for the storm as the storm as the storm and the storm are storm and the storm and the storm are	those presc and 9a-9g, period desc for such re cedures sir porting pact si the comp from the au equired by (of this form nation inclu	ribed by OMB irts II and III of th, was transferred ribed in Part I, It eports. The audit ice the date of th kage required by lete auditor's uditee at the add OMB Circular A n was entered in ded in the report	ne d ems tor ne y ress 133, this ting
	ditee certificatio			PateMISSION		procedures in	connection with the	completion (of this form.	A
_ \ 	IOT FOR SU ELECTRONIC			J7/2012SSION			dary auditor inform	mation? (Optional)	
Na	me of certifying	officia6510		UBMISSION		1 Yes 2		an 41-1-		>
	MELISSA GIL	ROY ROY ISSIC	NOT FOR S	RIBMISSION PRINTS SION		If "Yes," comp sheet on page	plete Part I, Item 8 e 5.	on the conf	unuation	
Titl	e of certifying o	101110010	NOT FOR S	SUBMISSION	Audi	tor certification	IDMICCIONI NO	T = 0 0 /	Date SSIO	N
\ \I	CHIEF FINAN	CIAL OFFIC JBMISSIC	N NOT FOR S	SUBMISSION	NO	ELECTRON	IICALLY CERTIFIE	T FOR S	8/7/2012 ^{SSIO}	N N

	INTERNET RI	EPORT ID: 488616	VERSION: 1	Primary E	IN: 2 0 - 8 0 9 6 8 2 0
	PART II	FINANCIA	STATEMENTS (To be compl	eted by auditor)	
1.	Type of audit Mark either: any combinat	1 X Un	qualified opinion OR alified opinion 3 \(\text{Adverse opinion} \)	4 ☐ Disclaimer of op	pinion
2.	Is a "going co	oncern" explanato	ry paragraph included in the audit repo	rt?	₁ Yes ₂ X No
3.	Is a significar	nt deficiency discl	osed?		1 Yes 2 X No
4.	Is a material	weakness disclos	ed?		1 Nes 2 X No
		noncompliance di			1 Yes 2 X No
	PART III	FEDERAL I	PROGRAMS (To be completed	by auditor)	
1.	statements in expending \$5	nclude departmen 500,000 or more i	de a statement that the auditee's financ ts, agencies, or other organizational uni n Federal awards that have separate A- n this audit? (AICPA <u>Audit Guide</u> , Chap	ts 133	1 ☐ Yes 2 🗶 No
2.	What is the c	lollar threshold to ar A-133 §52	distinguish Type A and Type B program	ns?	\$ 300,000
3.	Did the audit	ee qualify as a lo	w-risk auditee? (§530)		1 Yes 2 🗷 No
4.	Is a significar	nt deficiency disch	osed for any major program? (§51	0(a)(1))	1 ☐ Yes 2 🗷 No
5.	Is a material	weakness disclos	ed for any major program? (§510(a)(1))	1 🗌 Yes 2 🗶 No
6.	Are any knov	vn questioned cos	ts reported? (§510(a)(3) or (4))		1 ☐ Yes 2 🗷 No
7.	Were Prior A Prior Audit Fi	udit Findings rela ndings? (§31	ted to direct funding shown in the Sum 5(b))	nmary Schedule of	1 🗌 Yes 2 🗷 No
8.	Indicate which in the Summa	h Federal agend ary Schedule of P	cy(ies) have current year audit findings in rior Audit Findings related to direct fur	related to direct fundanding. (Mark (X) all the	ling or prior audit findings shown at apply or None)
	nationa 10 Agricult 23 Appalar Commi 11 Comme 94 Corpora and Co 12 Defens 84 Educati 81 Energy 66 Enviror	chian Regional ssion erce ation for National mmunity Service e	General Services Administration General Services Administration Health and Human Services Homeland Security Implication Housing and Urban Development Institute of Museum and Library Services Interior Labor Labor Legal Services Corporation National Aeronautics and Space Administration	National Arch Records Adm Records Adm National Endo the Arts National Endo the Humanitie National Scier Foundation Office of Natio Control Policy Small Busines Administration Social Securit Administration	inistration of State Transportation Treasury Veterans Affairs None Other – Specify:

Page 2 FORM SF-SAC (5-18-2010)

INTERNET REPORT ID: 488616 VERSION: 1

FEDERAL PROGRAMS - Continued

PART III

8/7/2012 8:32:22 AM (Page 3 - #1 of 1)

INGS	Audit finding reference number(s) ⁶	(q)	N/A	N/A	 									SC
10. AUDIT FINDINGS	Type(s) of compliance requirement(s)5	(a)	0	0	°									corresponding to the knesses), questioned Reporting Subrecipient monitoring Special tests and provisions None Other
	Major program Major If yes, type of audit regram	(j)	ם				//							nion) correspond weaknesses), q L. Reporting M. Subrecipie N. Special te O. None P. Other
	Major p Major program	(h)	∠ Z	¹	2 X X	N N	1 T Y	2 - 2 	2 - 2 - Z	2	2	1		imer of opining material nsion
	Direct award	(g)	² ∠ × × × × × × × × × × × × × × × × × ×	²	¹ × × × × × × × × × × × × × × × × × × ×	<u>≻ Z</u>	> Z □ □ > Z	> Z	2 - Z	2 - 2 N	2 Z	1		ons) , D = Disclatency (includ and suspent) me me acquisitio
	Amount	(f)	503,706	227,118 .00	143,062 .00	00:	00.	00.	00.	00.	00.	00.	873,886 .00	vailable. (See Instructions) n, A = Adverse opinion, D = Disclaimer of sox blank. ance, significant deficiency (including main and suspension and debarment and suspension by Program income K. Real property acquisition and relocation assistance
			<i>↔</i> z	,, &	↔	₩	₩	₩	↔	↔	↔	↔	₩	oer is not a fried opinio difr report I noncompli n. gement Is
FISCAL YEAR	Name of Federal program	(e)	BASIC AND APPLIED RESEARCH AND DEVELOPMENT IN AREAS RELATING TO THE NAVY	INTERNATIONAL PROGRAMS TO SUPPORT DEMOCRACY, HUMAN RIGHTS AND LABOR	COMPUTER AND INFORMATION SCIENCE AND ENGINEERING								ENDED	1 See Appendix 1 of instructions for valid Federal Agency two-digit prefixes. 2 Or other identifying number when the Catalog of Federal Domestic Assistance (CFDA) number is not available. (See Instructions) 3 American Recovery and Reinvestment Act of 2009 (ARRA). 4 If major program is marked "Yes," enter only one letter (U = Unqualified opinion, Q = Qualified opinion, A = Adverse opinion, D = Disclaimer of opinion) corresponding to 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 §510(a)) reported for each Federal program. A. Activities allowed or unallowed E. Eligibility B. Allowable costs/cost principles C. Cash management C. Cash management D. Davis – Bacon Act H. Period of availability of Federal funds E. My for NONE E. My for NONE
DURING	ARRA A3	(p)	- ° × × × × × × × × × × × × × × × × × ×	²				> Z	2 - 2 - Z	2 - 2 - N	2	1	S EXP	valid Feder the Catalog ment Act of enter only box. If maj compliance ted under § allowed
EXPENDED	Research and develop- ment	(c)	> Z	[−] [−]	- ° × × × × × × × × × × × × × × × × × ×	> Z	> N	> Z	2 − 2 × × × × × × × × × × × × × × × × ×	2 Z	2 Z	1	AWARD	tructions for mber when and Reinvestr arked "Yes," the adjacent III type(s) of critems report wwed or une sts/cost prinement on Act
9. FEDERAL AWARDS EXPENDED DURING FISCAL YEAR	CFDA Number Federal Extension 2 Agency Extension 2 Prefix 1	(a) (b)	1 2 335	1 9 .345	070. 7 4	<u></u>			-	<u>-</u>	 	-	TOTAL FEDERAL AWARDS EXPENDED	1 See Appendix 1 of instructions for valid Federal Agency two 2 Or other identifying number when the Catalog of Federal DO 3 American Recovery and Reinvestment Act of 2009 (ARRA). 4 If major program is marked "Yes," enter only one letter (U in the adjacent box. If major program is 5 Enter the letter(s) of all type(s) of compliance requirement(s costs, fraud, and other items reported under §510(s)) A. Activities allowed or unallowed E. Eligibil B. Allowable costs/cost principles F. Equipric C. Cash management D. Davis – Bacon Act H. Period

8/7/2012 8:32:22 AM INTERNET REPORT ID: 488616 VERSION: 1

2 0

Primary EIN:

INTERNET REPORT ID: 488616 VERSION: 1

7 ∞

9

6

0

Primary EIN: 2 0

(page 5 - #1 of 1)

b. Secondary Auditor address (Number and street) b. Secondary Auditor address (Number and street) Secondary/Auditor contact telephone Secondary Auditor contact telephone f. Secondary Auditor contact E-mail f. Secondary Auditor contact E-mail Secondary Auditor contact FAX Secondary Ayditor contact FAX Secondary Auditor contact Name Secondary Auditor contact a. Secondary Auditor name 3. a. Secondary Auditor name ZIP + 4 Code ZIP + 4 Code State State Title City City ਰਂ ö ਰਂ ė 9 b. Secondary Auditor address (Number and street) **b.** Secondary Auditor address (Number and street) 8. Part I, Item 8, Secondary Auditor's Contact Information. (List the Secondary Auditor's Contact information) Secondary Additor contact telephone Secondary Auditor contact telephone Secondary Auditor contact E-mail f. Secondary Auditor contact E-mail Secondary Auditor contact FAX Secondary Auditor contact FAX Secondary Auditor contact Name Secondary Auditor contact Name a. Secondary Auditor name a. Secondary Auditor name ZIP + 4 Code ZIP + 4 Code State State City City Title **GENERAL INFORMATION - Continued** ö ٥į S. N / A b. Secondary Auditor address (Number and street) b. Secondary Auditor address (Number and street) 1 Secondary Auditor contact telephone d. Secondary Auditor contact telephone f. Secondary Auditor contact E-mail f. Secondary Auditor contact E-mail Secondary Auditor contact HAX e. Secondary Auditor contact FAX Secondary Auditor contact Secondary Auditor contact Name 4. a. Secondary Auditor name 1. a. Secondary Auditor name ZIP + 4 Code ZIP + 4 Code **PART I** State State Title City Title City 6 ပ ပ



SF-SAC(I)

U.S. DEPARTMENT OF COMMERCE Economics and Statistics Administration
U.S. CENSUS BUREAU

Instructions for Form SF-SAC. Reporting on Audits of States, Local Governments and Non-Profit Organizations For Fiscal Periods Ending in 2010, 2011 OR 2012

According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is OMB No. 0348-0057. The time required to complete this data collection form is estimated to average 59 hours for large auditees (i.e., auditees most likely to administer a large number of Federal awards) and 17 hours for all other auditees. These amounts reflect estimates of reporting burden on both auditees and auditors relating to the Form SF-SAC, including the time to review instructions, obtain the needed data, and complete and review the information.

Circular A-133 §__. 320(b) requires auditees to submit a completed Form SF-SAC, along with <u>one</u>complete reporting package in accordance with the June 26, 2007 Federal Register notice, to the Federal clearinghouse designated by OMB (currently the U. S. Census Bureau). The reporting package is defined in §__. 320(c) of the Circular. Auditees are also required to send a copy of the reporting package (or written notification of no findings) (§ ... 320(e)) to any pass-through entity from which they receive Federal funds. 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 A-133 audit report is included in another auditee's report. Example: If the audit of a state university's Federal awards is included in the statewide single audit report and Form SF-SAC, the university should not submit a reporting package or Form SF-SAC to the Federal clearinghouse.

This Form SF-SAC version, dated XX-XXXX should be used for audits covering fiscal periods ending in 2010, 2011 and 2012. This Form is only available for submission on the Federal Audit Clearinghouse (FAC) Web site (http://harvester.census.gov/fac/). Submissions covering fiscal periods with end dates prior to January 1, 2008 must use one of the earlier versions of Form SF-SAC available on the Federal Audit Clearinghouse (FAC) Web site (http://harvester.census.gov/fac/). The form dated 8-6-2008 must be used for audits covering 2008 and 2009. The form dated 5-2004 must be used for audits covering fiscal periods ending in 2004, 2005, 2006 or 2007. The form dated 3-20-2001 must be used for audits covering fiscal periods ending in 2001, 2002 or 2003.

Audit threshold for Federal expenditures is \$500,000 or more per year. Beginning with 2004 audit year submissions, the Office of Management and Budget (OMB) Circular A-133 (Circular), "Audits of States, Local Governments, and Non-Profit Organizations," requires non-Federal entities that expend \$500,000 or more in a year in Federal awards to have an audit conducted in accordance with the Circular. For prior audit years, 1997-2003, the audit threshold for Federal expenditures is \$300,000 or more per year.

The SF-SAC is not to be used by commercial (for profit) or non-United States auditees. Commercial (for profit) and foreign organizations should see the Federal awarding agency contact for audit report submission instructions.

WHAT'S NEW:

Reporting of American Recovery and Reinvestment Act of 2009 (ARRA) expenditures. Expenditures occurring in fiscal years ending in 2010, 2011 and 2012 must be identified as Recovery or Non-Recovery Act funds. A new column has been added to Page 3 Item 9 that will identify these expenditures. If a CFDA program involves the expenditure(s) of both Recovery Act and non-Recovery Act funding, each must be listed on a separate line.

SUBMISSION TO THE FEDERAL AUDIT CLEARINGHOUSE – Auditees are required to use the on-line Internet submission option available on the FAC Web site. The only approved Form SF-SAC format is a form created using the on-line Internet Data Entry System option on the FAC web site. The FAC Web site is located at: http://harvester.census.gov/fac/. Click the appropriate link for Form SF-SAC options.

ELECTRONIC FORM INSTRUCTIONS - Beginning with audits with Fiscal periods ending in 2008, all Form SF-SAC and Audit submissions must be made on the Internet. Both the auditor's and auditee's email addresses must be used to create a Form SF-SAC, attach the Single Audit and to create the electronic certifications and signatures. Further instructions are available on-line. Begin the Form SF-SAC at http://harvester.census.gov/fac/collect/ddeindex.html.

Spreadsheet files for reporting the multiple Employer Identification Numbers (EINs), multiple Data Universal Numbering System (DUNS) numbers, Federal awards and audit finding data can be uploaded into the on-line Internet Data Entry System.

Prior to completing Form SF-SAC on-line, review the step-by-step instructions available on the FAC Web site. Auditees must enter their Form SF-SAC data using the Internet Data Entry System. After the form passes all edits, an electronic image file containing the reporting package must be attached. Submit and sign the Form with electronic signatures. Submission of anything other than a completed form and reporting package will not be accepted.

Revision - Submit audit revisions using the same report used to create the initial form on-line. After logging into the original report, follow the revision instructions on the main menu.

Form Due Date: The audit shall be completed and the data collection form and reporting package shall be electronically transmitted within the earlier of 30 days after receipt of the auditor's report(s), or nine months after the end of the audit period, unless a longer period is agreed to in advance by the Federal cognizant or oversight agency for audit.

WHO TO CONTACT WITH QUESTIONS

For questions related to specific Federal awards, please contact the Federal agency from which the award originated. For technical audit questions, please contact the auditee's Federal cognizant or oversight agency. Appendix III of the "OMB Circular A-133 Compliance Supplement" contains Federal agency contact information for A-133 audits. Appendix III of the Compliance Supplement is accessible via the Internet at www.whitehouse.gov/OMB/grants. For questions concerning the submission process or the form, contact the FAC (1.800.253.0696). Information can also be found on the FAC Web site (http://harvester.census.gov/fac/).

DESCRIPTION OF FORM

PART I - GENERAL INFORMATION

The auditee completes this section (except Items 4 and 7) and signs and dates the certification statement provided in Item 6(g). The auditor completes Item 7 and signs and dates the statement provided in Item 7(g).

Item 1 - Fiscal Period Ending Date For This Submission

Enter the last day of the fiscal period covered by the audit. The 2010 form applies to all audits covering fiscal periods ending in the 2010, 2011 or 2012 calendar years. The 2008 Form applies to all audits covering fiscal periods ending in the 2008 or 2009 calendar years.

Item 2 – Type of Circular A-133 Audit – Mark (X) the appropriate box. '__.200 of the Circular requires non-Federal entities that expend \$500,000 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 – Mark the appropriate box. Annual audits cover 12 months and biennial audits cover 24 months. If the audit period covered is neither annual nor biennial, mark "Other" and provide the number of months (excluding 12 and 24) covered in the space provided.

Item 4 - Auditee Identification Numbers

- (a) Primary 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. Also, using
 the spaces provided, enter the primary EIN on the top of
 each page of the form.
- (b) Are Multiple EINs Covered in this Report? Mark (X) the appropriate box to indicate if the auditee (or components of an auditee covered by the audit) was assigned more than one EIN by the IRS. (Example: A Statewide audit covers many departments, each of which may have its own EIN.)
- (c) List the multiple EINs covered in this report If Part I, Item 4(b) is marked "Yes" list the additional EIN numbers for all entities covered by the audit in Item 4(c). An EIN should be considered covered in this report if this report is intended to satisfy the entity's or component's (e.g., State Agency, sub-entity) single audit requirement. Do not include separate EINs for any component that did not receive, expend, or otherwise administer Federal awards. Do not include the primary EIN in Item 4(c) of the continuation list.

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

- (d) Data Universal Numbering System (DUNS) Number The Data Universal Numbering System (DUNS) number is a unique nine-digit identification sequence assigned by Dun & Bradstreet (D&B) (available from the D&B DUNS registration hotline at 866-705-5711). A DUNS number is required when applying for a Federal grant on Grants.gov or any other application method. All auditees who submit a Form SF-SAC are requested, but not required to report the DUNS number on Part I, Item 4d, 4e, and 4f of the Form SF-SAC. For more information go to http://fedgov.dnb.com/webform.
- (e) Are multiple DUNS numbers covered in this report? Mark (X) the appropriate "Y" for yes or "N" for No box to indicate if a component entity (e.g., State agency, sub-entity) expending Federal awards is covered in the audit report.

If "Y" is marked, enter the DUNS numbers of the component entities in Part I, Item 4(f). Part I, Item 4(f) must contain an entry other than the one entered in 4(d). If "N" is marked in 4(e), leave Part I, Item 4(f) blank.

Auditees who process Federal awards for component entities expending Federal awards should mark Item 5(e) "Yes" and list the DUNS numbers of the component entities in Part 5(f) on the continuation sheet on Page 4 of the Form.

(f) List the multiple DUNS numbers covered in this report – If Part I, Item 4(e) is marked "Yes," list the additional DUNS numbers on Item 4(f) of the continuation sheet on page 4 of the Form SF-SAC. Report a DUNS number in Item 4(f) if it identifies a component entity (e.g., State Agency, sub-entity) of the auditee with Federal awards expended during the fiscal period included in the audit. Do not include separate DUNS numbers for any component entity that did not expend or otherwise administer Federal awards. The order of the DUNS listings is not important.

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

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

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-e) Enter auditee contact information. Department of Housing and Urban Development project numbers are optional, and may be included with the auditee name.
- (f) Enter a valid email address.
- (g) A senior representative of the auditee (e.g., Chief Executive Officer, Controller, Director of Finance, Chief Financial Officer) signs the statement that the information on the form is accurate and complete as required by §_.320 of the Circular. Provide the printed name and title of the signatory and the date of signature.

Note: Forms missing either a legible auditee signature, date of signature, printed name or printed title will be rejected.

Item 6 - Primary Auditor Information

The primary auditor completes this item.

- (a-e) Enter the name and contact information of the primary auditor that conducted the audit in accordance with the Circular. The auditor name may represent a sole practitioner, certified public accounting firm, State auditor, etc. Where multiple audit organizations are used to conduct the audit work, only the lead or coordinating auditor shall provide its information in Item 6(a-f). The other auditors may enter their contact information in Part I, Items 8a-f.
- (f) Enter a valid email address.
- (g) The auditor listed in Part I, Item 6(a) is the same auditor that signs the auditor statement.

Item 7 - Add Optional Secondary Auditor Information?

If secondary audit organizations were used to conduct the audit work, and the primary auditor chooses to include contact information for the secondary auditors, mark (x) "Y" for yes. Otherwise, mark "N" for no.

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

Item 8 - Secondary Auditor Information (Optional)

- (a-e) If Part I, Item 7 is marked "Y," enter the name and contact information of the secondary auditor organization(s) used to conduct the audit work.
- (f) Enter a valid email address.

Note: Instructions for uploading secondary auditor contact information is included in the on-line instructions available on the FAC Web site.

PART II - FINANCIAL STATEMENTS

The auditor completes this section of the form. All information for this section should be obtained from the opinion on the financial statements and reports in accordance with the Government Auditing Standards (GAS) related to the financial statement audit.

Item 1 – Type of Audit Report. If the audit report for the financial statements as a whole is unqualified, mark box 1 "Unqualified opinion." If the audit report for the financial statements is other than unqualified, mark box(es) 2 "Qualified opinion," 3 "Adverse opinion," and/or 4 "Disclaimer of opinion," as applicable.

Audits of state and local governments often result in the auditor providing multiple opinions on various opinion units within the financial statements. In situations where there are unqualified opinions on some opinion units and modified opinions or disclaimers of opinions on others, multiple boxes should be checked in response to this question. For example, if the financial statements for an auditee include a qualified opinion for one opinion unit, a disclaimer of opinion for a second opinion unit, and unqualified opinion on the remaining opinion units, then mark boxes 2 and 4, but not 1 and 3. Box 1 is only marked for an unqualified opinion on the financial statements as a whole or when unqualified opinions are provided on all opinion units.

Item 2 – Is a "going concern" explanatory paragraph included in the audit? Mark either "Y" for yes or "N" for no to indicate the existence of a "going concern" explanatory paragraph in the audit report.

Item 3 – Is a significant deficiency disclosed? Mark either "Y" for yes or "N" for no to indicate the disclosure of a "significant deficiency."

Item 4 – Is any significant deficiency reported as a material weakness? If Item 3 is marked "N," skip Item 4. If Item 3 is marked "Y," mark Item 4 either "Y" or "N" to indicate if any significant deficiencies are material weaknesses (Circular §_.505 (d)(1)).

Item 5 – Is a material noncompliance disclosed? Mark either "Y" for yes or "N" for no to indicate the disclosure of a "material noncompliance."

PART III - FEDERAL PROGRAMS

The auditor completes this section of the form.

Item 1 – Does the auditor's report include a statement that the auditee's financial statements include departments, agencies, or other organizational units expending \$500,000 or more in Federal awards that have separate A-133 audits which are not included in this audit (AICPA <u>Audit Guide</u>, Chapter 12)?

According to AICPA <u>Audit Guide</u> "Government Auditing Standards and Circular A-133 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 should be identified in a separate paragraph following the first paragraph of the report on major programs. In Part III, Item 1, mark either "Yes" or "No" to indicate the presence of such a paragraph for any departments, agencies, or other organizational units not included in the audit, which expended \$500,000, or more in Federal awards during the fiscal period.

- Item 2 What is the dollar threshold to distinguish Type A and Type B programs? Enter the dollar threshold used to distinguish between Type A and Type B programs as defined in '__.520(b) of the Circular. The dollar threshold must be \$300,000 or higher. Round to the nearest dollar.
- Item 3 Did the auditee qualify as a low-risk auditee? Mark either "Y" for yes or "N" for no to indicate if the auditee qualifies as a low-risk auditee under '__.530 of the Circular.
- Item 4 Is a significant deficiency disclosed for any major program? Mark either "Y" for yes or "N" for no to indicate if the Schedule of Findings and Questioned Costs include any significant deficiencies in internal control for major programs (Circular '_.510 (a)(1)).
- Item 5 Is any significant deficiency reported for any major program as a material weakness? If Item 4 is marked "N," skip Item 5. If Item 4 is marked "Y," mark Item 5 either "Y" or "N" to indicate if any significant deficiencies included in the Schedule of Findings and Questioned Costs are material weaknesses (Circular '.510 (a)(1)).
- Item 6 Are any known questioned costs reported? Mark either "Y" for yes or "N" for no to indicate if the Schedule of Findings and Questioned Costs discloses any known questioned costs (Circular '__.510 (a) (3) or (4)).
- Item 7 Were Prior Audit Findings related to direct funding shown in the Summary Schedule of Prior Audit Findings? Mark either "Y" for yes or "N" for no to indicate if the Summary Schedule of Prior Audit Findings reports the status of any audit findings relating to direct Federal awards expended. If "Y", identify the Federal agency (ies) with prior direct findings in Part III, Item 8.
- Item 8 Indicate which Federal agency (ies) have current year audit findings related to direct funding or prior audit findings shown in the Summary Schedule of Prior Audit Findings related to direct funding. Mark (X) the Federal agency (ies) only if the Schedule of Findings and Questioned Costs discloses audit findings relating to direct Federal awards expended, OR, the Summary Schedule of Prior Audit Findings reports the status of any audit findings relating to direct Federal awards expended.

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

Only one copy of the reporting package is required to be submitted to the Clearinghouse. The auditee must submit only one reporting package (as defined in '__.320(c)) to the FAC. The Clearinghouse will copy and distribute the required audit reporting packages to Federal agencies per '.320(d) of the Circular.

Item 9 – Federal Awards Expended During Fiscal Year – List each program for which Federal awards were expended in the same order as shown in the Schedule of Expenditures of Federal Awards. List individual programs in each row.

Break out clusters, with the exception of R&D, and list each individual program on a separate line. Report the R&D cluster at the same level of detail as the Schedule of Expenditures of Federal Awards.

The information to complete columns (a), (b), (c), (d), (e) and (f) is obtained from the Schedule of Expenditures of Federal Awards. The information to complete columns (g) and (h) is obtained from the Schedule of Findings and Questioned Costs prepared by the auditor. Note that Item 9 includes the required information for each Federal program presented in the Schedule of Expenditures of Federal Awards (and notes thereto), regardless of whether audit findings are reported. If additional lines are needed, photocopy page 3 and attach the additional page(s) to the form, and enter the total expenditures for all pages in the "Total Federal Awards Expended" block on the last page.

Note: Auditors may upload this page via an electronic spreadsheet when using the on-line data entry option. Instructions for this option are included in the on-line instructions available on the FAC Web site.

CFDA Number - Federal Agency Prefix and Extension

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

Column (a) Federal Agency Prefix – Enter the first two digits of the CFDA number. The CFDA prefix identifies the awarding Federal Agency listed in Appendix 1. If the Federal Agency does not have a CFDA prefix, use one of the prefixes (noted with an asterisk) assigned for reporting purposes only.

Column (b) CFDA Extension – The period is automatically assumed and should not be entered on the form.

Programs with a CFDA Number

If the Federal program is listed in the CFDA, enter the number from the Catalog.

In the first two spaces, enter the first two digits of the CFDA number assigned to the Federal award. In the extension box, enter the last three digits of the CFDA number.

Example: The U. S. Department of Education program 84.033 would be entered as

8 4	033	
-----	-----	--

Programs with No CFDA Number, but Award Has a Contract or Grant Number

If the Federal program is not listed in the CFDA or has no CFDA number, enter the Federal Agency's two-digit prefix as listed in **Appendix 1**. If the Federal Agency is not listed in Appendix 1, enter "99" for "Miscellaneous." In the extension box, enter the contract or grant number from the Federal Agency (up to fifty digits, letters or characters).

Example: A U. S. Department of Health and Human Services program with no CFDA number but with a contract number of "CT-654321-B" would be entered as:

9 3 CT-654321-

Programs with No CFDA Number, Contract Number or Grant Number

If the program does not have a CFDA number, a contract number, or grant number, enter the Federal agency's two-digit prefix (as listed in Appendix 1) in the first two spaces. In the extension box, enter "UNKNOWN."

Example: A U. S. Agency for International Development program with no CFDA number or contract number would be entered as:

9. FEDERAL AWARDS . . .

	CFD	A Number
	eral ency fix ¹	Extension ²
8	4	UNKNOWN

Note: CFDA prefixes may not always be the same as the prefixes listed in Appendix I. If an award has a CFDA number, use that number. If the program does not have a CFDA number, use the prefix from Appendix I.

Column (c) – Research and Development – Mark either "Y" for yes or "N" for no to indicate if the Federal program is a Research and Development (R&D) program as defined in §_.105 of the Circular by marking (X) in the appropriate box to indicate either "Y" or "N". When a CFDA program consists of part R&D and part non-R&D, list the R&D expenditure detail on one line and the non-R&D expenditure detail on a second line

9. FEDE	9. FEDERAL AWARDS EXPENDED DURING FISCAL YEAR						
CFDA	Number	Research	Α				
Federal Agency Prefix ¹	Extension ²	and develop- ment	R R A	Name of Federal Program			
(a)	(a) (b)		(d)	(e)			
17	7 . 259	2 🗆 N	\square N	WIA Youth Activities			
		1 🗌 Y					
17	7 . 259	2 X N	\square N	WIA Youth Activities			

Column (d) – American Recovery and Reinvestment Act of 2009 (ARRA) –Mark either "Y" for yes or "N" for no to indicate if the Federal program was funded with Recovery Act awards. Single Audits with fiscal year end dates of September 30, 2009 and later must identify ARRA expenditures. If a CFDA program involves the expenditures of both Recovery and non-Recovery Act funding, each must be listed on a separate line

Column (e) – Name of Federal Program – Enter the name of the Federal program as shown in the CFDA. If the program is not listed in the CFDA, a description of the award recognizable by the awarding Federal agency should be entered. The name of the pass-through entity is not required for indirect awards.

Column (f) – Amount Expended – Enter the amount of expenditures included in the Schedule of Expenditures of Federal Awards for each Federal program. Note that amounts shall include the value of Federal awards expended in the form of non-cash assistance, the amount of Federal insurance in effect during the year. To determine if loans or loan guarantees are considered Federal Awards, refer to the annual OMB Circular A-133 Compliance Supplement or the audit's Federal oversight (or cognizant) agency. Round to the nearest dollar

Column (g) – Direct Award – Indicate if the award was received directly from a Federal awarding agency by marking (X) in the appropriate box to indicate either "Y" or "N". When an award consists of both direct and indirect (i.e., received by a subrecipient from a pass-through entity) funds, list the direct expenditure detail on one line and the indirect expenditure detail on a second line. When a single audit reporting entity receives direct awards and transfers them to another part of the same single audit reporting entity, these awards should still be reported as direct (e.g., transfers within the single audit reporting entity do not create a recipient/subrecipient relationship).

Example:

9. FEDERAL AWARDS EXPENDED DURING FISCAL YEAR					
CFDA	Number				
Federal Agency Prefix	Extension ²	Direct Awards			
(a)	(b)	(c)(d)(e)(f) (g)			
		1 🗆 Y			
47	. 076	2 X N			
		1 X Y			
47	. 076	2 _ N			

Major Program

Column (h) – Major program – Indicate if the Federal program is a major program, as defined in '__.520 of the Circular by marking (X) in the appropriate box to indicate either "Y" or "N".

Column (i) – If yes, type of audit report – If Part III, Item 9(g) "Major program" is marked "Y" for yes, enter one letter (U, Q, A, or D) corresponding to the type of audit report on the major program in the adjacent box in Column (h). Enter either 'U' for Unqualified opinion, 'Q' for Qualified opinion, 'A' for Adverse opinion, or 'D' for Disclaimer of opinion. For clusters, the type of audit report must apply to the program as a whole. Therefore, all programs in a cluster should share the same type of audit report and each line should be filled in completely.

Example: Each major program (row 1 & 2) must have a type of audit report marked. Do not mark the type of audit report box for non-major programs (row 3), even those with findings.

Note: If two lines are listed for the same CFDA number because part of the award is direct and part indirect, the auditor should repeat the major program information on each line. If the program is not a major program, leave the "Type of Audit Report" box blank.

Item 10 - Audit Findings

The rows of Item 10 directly correspond to matching rows in Item 9. The information to complete columns (a) and (b) is obtained from the Schedule of Findings and Questioned Costs prepared by the auditor. If the Schedule of Findings and Questioned Costs does not identify audit findings for a specific row, the auditor should enter "O" for item (a) and "N/A" for item (b). Audit findings affecting more than one major program should be listed for all major programs affected.

Column (a) – Type(s) of Compliance Requirement(s) – Using the list provided on the form in footnote 4 on page 3, enter the letter(s) that correspond to the type(s) of compliance requirement(s) applicable to the audit findings (i.e., noncompliance, significant deficiencies (including material weaknesses), questioned costs, fraud, and other items reported under '__.510(a)) reported for each Federal program. Do not list all types of compliance requirements that were tested. Normally, audit findings will be covered by the 14 types of compliance requirements described in Part 3 of the "OMB Circular A-133 Compliance Supplement." If there is an audit finding, but it is not covered by one of these, enter "P" for "Other." If there were no audit findings, enter "O" for "None." Enter the letters only; do not enter commas or spaces.

Column (b) – Audit Finding Reference Number(s) – Enter the audit finding reference number(s) for audit findings (i.e., noncompliance, significant deficiencies (including material weaknesses), questioned costs, fraud, and other items reported under '_.510(a)) in the Schedule of Findings and Questioned Costs. If no audit findings were reported, enter N/A for "Not applicable" (footnote 5)

APPENDIX I-A

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

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

SF-SAC(I) (1-26-2010) Page 6

^{*} **Note:** These prefixes are not assigned by the Catalog of Federal Domestic Assistance, and are only used for OMB Circular A-133 reporting purposes only.

APPENDIX I-B

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

01*	African Development Foundation	47	National Science Foundation
03*	Institute of Museum and Library Services	57	Railroad Retirement Board
04*	Inter-American Foundation	58	Securities and Exchange Commission
05*	National Endowment for the Arts	59	Small Business Administration
06*	National Endowment for the Humanities	60	<u>Smithsonian</u> Institution
07*	Office of National Drug Control Policy	61*	International Trade Commission
08*	<u>Peace</u> Corps	62	Tennessee Valley Authority
09*	<u>Legal</u> Services Corporation	64	Department of V eterans Affairs
10	Department of Agriculture	66	Environmental Protection Agency
11	Department of C ommerce	68	<u>National</u> Gallery of Art
12	Department of <u>Defense</u>	70	Overseas Private Investment Corporation
13	Central Intelligence Agency	77	Nuclear Regulatory Commission
14	Department of H ousing and Urban Development	78	C ommodity Futures Trading Commission
15	Department of the Interior	81	Department of Energy
16	Department of <u>Justice</u>	84	Department of Education
17	Department of <u>Labor</u>	85	Scholarship Foundations
18	<u>Federal</u> Reserve System	86	Pension Benefit Guaranty Corporation
19	Department of State	87	Consumer Product Safety Commission
20	Department of <u>Transportation</u>	88	Architectural & Transportation Barriers
21	Department of the <u>Treasury</u>	00	Compliance Board
23	Appalachian Regional Commission	89	National Archives & Records Administration
27	Office of Personnel Management	90	Delta Regional Authority
29	<u>Commission</u> on Civil Rights	90	Denali Commission
30	E qual Employment Opportunity Commission	90	Election Assistance Commission
32	Federal Communications Commission	90	Japan & U.S. Friendship Commission
33	Federal Maritime Commission	91	United States <u>Institute</u> of Peace
34	Federal Mediation and Conciliation Service	92	National Council on Disability
36	<u>Federal</u> Trade Commission	93	Department of <u>Health</u> and Human Services
39	General Services Administration	94	Corporation for National and Community Service
40	G overnment Printing Office	96	Social Security Administration
42	<u>Library</u> of Congress	97	Department of <u>Homeland</u> Security
43	National Aeronautics & Space Administration	98	U. S. <u>Agency</u> for International Development
44	National Credit Union Administration	99*	Miscellaneous

SF-SAC(I) (1-26-2010) Page 7

National Labor Relations Board

46

^{*} **Note:** These prefixes are not assigned by the Catalog of Federal Domestic Assistance, and are only used for OMB Circular A-133 reporting purposes only.