

Instructions for Form SF-SAC, Reporting on Audits of States, Local Governments and Non-Profit Organizations For Fiscal Periods Ending in 2008, 2009 or 2010

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.

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.

Note: This form dated XXXX should be used for audits covering fiscal periods ending in 2008, 2009 and 2010. 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 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.

Circular A-133 §__. 320(b) requires auditees to submit a completed Form SF-SAC, along with a reporting package in accordance with §__.320(d) of the Circular, 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.

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.

WHAT'S NEW:

Only one copy of the reporting package is required. Auditees should only submit one copy of the reporting package. If the audit requires distribution to another Federal agency, the Federal Audit Clearinghouse will copy and distribute the required reporting packages to the Federal agencies per §__.320(d) of the Circular.

Change of terminology. The term "reportable condition" has been changed to "significant deficiency" on Part II, Items 3 & 4, and Part III, Items 4 & 5 per OMB Bulletin 06-03 and Federal Register Notice of June 26, 2007.

SUBMISSION TO THE FEDERAL AUDIT CLEARINGHOUSE

Auditees are encouraged to use the on-line Internet option available on the Federal Audit Clearinghouse (FAC) Web site. The Web site is located at: <http://harvester.census.gov/fac/>. Prior to completing Form SF-SAC on-line, review the step-by-step instructions available on the FAC Web site.

Only an approved Form SF-SAC will be accepted. There are two approved Form SF-SAC formats: an original (or a photocopy with original signatures) of the paper form or a form created using the on-line Internet Data Entry System option. 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. Both options are available on the FAC Web site.

The form must be signed and dated by both the auditee and auditor. A photocopy of the form is acceptable, but both signatures must be original. Auditees who enter their Form SF-SAC data using the Internet Data Entry System must print a hard copy of the final form after the form passes all the edits, obtain the auditee and auditor signatures, and forward the signed Form SF-SAC along with the reporting package to the FAC. Future improvements to the Internet Data Entry System may allow electronic submission of the Form SF-SAC and reporting package at a later date. Submission of anything other than a complete form and reporting package will not be accepted.

Form Due Date: The audit shall be completed and the data collection form and reporting package shall be submitted within the earlier of 30 days after receipt of the auditor's report(s), or nine months after the end of the audit period, 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 (1.888.222.9907). 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 2008 Form applies to all audits covering fiscal periods ending in the 2008, 2009 or 2010 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 - Date Received by Federal Clearinghouse

Skip this item (Federal government use only).

Item 5 - 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 5(b) is marked "Yes" list the additional EIN numbers for all entities covered by the audit in Item 5(c) of the continuation sheet on page 4 of the Form SF-SAC. 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. If additional lines are needed, photocopy page 4 and attach the additional page(s) to the form. 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 5(c) of the continuation list.

Note: Auditees may file the continuation sheet on page 4 via an electronic spreadsheet using the on-line submission option. Instructions for this option are included in the on-line filing 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 5d, 5e, and 5f of the Form SF-SAC.

(e) Are multiple DUNS numbers covered in this report? Mark (X) the appropriate "Yes" or "No" box to indicate if a component entity (e.g., State agency, sub-entity) expending Federal awards is covered in the audit report. If "Yes" is marked, enter the DUNS numbers of the component entities in Part I, Item 5(f). Part I, Item 5(f) must contain an entry other than the one entered in 5(d). If "No" is marked in 5(e), leave Part I, Item 5(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 5(e) is marked "Yes," list the additional DUNS numbers on Item 5(f) of the continuation sheet on page 4 of the Form SF-SAC. Report a DUNS number in Item 5(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: If additional lines are needed, photocopy page 4 and attach the additional page(s) to the form. Auditees may file the continuation sheet on page 4 via an electronic spreadsheet using the on-line submission option. Instructions for this option are included in the on-line filing 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 5(d), mark Item 5(e) "Yes," and enter the Smith County Sheriff's Office DUNS number on the Item 5(f) continuation sheet on Page 4 of their form.

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 5(d), and mark Item 5(e) "No."

Example 3: Financial Administration: A State University system audit covers the Federal award expenditures of every campus in the system. Each University or campus in the system applied for and expended its own direct Federal grants using its own DUNS number. The State Board of Education served only as a conduit for the disbursement of Federal awards to each University and campus. The audit of the State University system should list the payee's (State Board of Education) DUNS number as the primary DUNS number in Item 5(d), mark Item 5(e) "Yes," and list the DUNS numbers for each campus listed in the original grant applications in Item 5(f) on the continuation sheet.

Item 6 - Auditee Information

- (a-e) Enter auditee contact information. HUD projects should include the project number.
- (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 7 - Auditor Information

The auditor completes this item.

- (a-e) Enter the name and contact information of the 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 7(a-f). Attach a sheet to the form with the same information (Part I, Items 7a-f) about the other auditor organizations.
- (f) Enter a valid email address.
- (g) The auditor listed in Part I, Item 7(a) is the same auditor that signs the auditor statement. Additional auditors may sign the form, but only the first name listed will be entered into the Federal Audit Clearinghouse database.

Note: Forms missing a legible auditor signature or stamp, or date of signature will be rejected.

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 "Yes" or "No" to indicate the existence of a "going concern" explanatory paragraph in the audit report.

Item 3- Is a significant deficiency disclosed? Mark either "Yes" or "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 "No," skip Item 4. If Item 3 is marked "Yes," mark Item 4 either "Yes" or "No" to indicate if any significant deficiencies are material weaknesses (Circular §__.505 (d)(1)).

Item 5- Is a material noncompliance disclosed? Mark either "Yes" or "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 Audit Guide, Chapter 12)?

According to AICPA Audit Guide "Government Auditing Standards and Circular A-133 Audits" (2007), 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 "Yes" or "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 "Yes" or "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 weaknesses? If Item 4 is marked "No," skip Item 5. If Item 4 is marked "Yes," mark Item 5 either "Yes" or "No" to indicate if any significant deficiencies are material weaknesses (Circular §__.510 (a)(1)).

Item 6- Are any known questioned costs reported? Mark either "Yes" or "No" to indicate if the Schedule of Findings

and Questioned Costs discloses any known questioned costs (Circular §___.510 (a) (3) or (4)).

instructions available on the Federal Audit Clearinghouse Web site.

Item 7- Were Prior Audit Findings related to direct funding shown in the Summary Schedule of Prior Audit Findings? Mark either "Yes" or "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 "Yes", 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.

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. If the Federal Agency does not have a CFDA prefix, use one of the prefixes assigned for reporting purposes listed on Appendix 1.

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
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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-B
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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."

Only one copy of the reporting package is required to be submitted to the Federal Audit Clearinghouse. The auditee must submit only one reporting package (as defined in '___,320(c)) to the Federal Audit Clearinghouse. 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 Period- 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

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

9	8	UNKNOWN
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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 “Yes” or “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 “Yes” or “No”. 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.

Column (d) - 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.

Column (e) - 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 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 or in a note to the Schedule of Expenditures of Federal Awards. Round to the nearest dollar.

Column (f) - Direct Award- Indicate if the award was received directly from a Federal awarding agency by marking (X) in the appropriate box to indicate either “Yes” or “No”. 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).

Major Program

Column (g) - 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 “Yes” or “No”.

Column (h) - If yes, type of audit report- If Part III, Item 9(g) “Major program” is marked “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

9. -continued		10. AUDIT FINDINGS		
(f)	Major Programs		Type(s) of compliance requirement(s) 4 (a)	Audit Finding reference number(s) (b)
	Major program (g)	If yes, type of audit report 3 (h)		
<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		Q	AFG	2007-2
<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		U	O	N/A
<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			B	2007-3

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 “Opinion” box blank.

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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

Federal Audit Clearinghouse Federal Agency Two-Digit Prefix List

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

* **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.