

Governmental Audit  
Quality Center

# 2019 Data Collection Form and Federal Audit Clearinghouse Update

June 20, 2019

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## Today's speakers

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## What we will cover

What's new at the Federal Audit Clearinghouse?

- 2019 Data Collection Form and related instructions
- Internet Data Entry System changes

Tips to preparing and reviewing the Form to  
avoid common filing errors

Using the FAC database to improve single audit  
quality

Other single audit resources

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### Terminology and abbreviations

AICPA - American Institute of CPAs	GAAP - Generally Accepted Accounting Principles
CAP - Corrective Action Plan	IDES - Internet Data Entry System
CFDA - Catalog of Federal Domestic Assistance	IRS - Internal Revenue Service
CPE - Continuing Professional Education	R&D - Research and Development
DCF or Form - Data Collection Form	SAO - State Audit Organizations
DUNS - Data Universal Numbering System	SAP - Significant Accounting Policies
EIN - Employer Identification Number	SEFA - Schedule of Expenditures of Federal Awards
FAC - Federal Audit Clearinghouse	SFA - Student Financial Assistance
GAS-SA Guide - AICPA Audit Guide, <i>Government Auditing Standards and Single Audits</i>	SFQC - Schedule of Findings and Questioned Costs
GASB - Governmental Accounting Standards Board	Yellow Book - <i>Government Auditing Standards</i>

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Panel discussion - How important is the DCF to the single audit process?



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# What's New at the FAC?

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### Key information about the 2019 Form

Issued June 1, 2019

Effective date

- Fiscal period ending dates in 2019, 2020, and 2021

Access the DCF, related instructions, and IDES instructions at:

- <https://harvester.census.gov/facides/InstructionsDocuments.aspx>




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### 2019 Form and IDES changes

New field for fiscal period start date

System edit check added for auditee EIN

Edit check revision for multiple DUNS numbers

Cluster drop-down box revision

New requirements for Form to include:

- notes to the SEFA
- text of audit findings
- text of the CAP




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### 2019 Form and IDES Changes

Format of auditor statement revised

New requirement to identify items changed when a previously submitted single audit is resubmitted

New option to prepare a system-generated SEFA and notes export




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## Fiscal period start date new field

PART I: GENERAL INFORMATION	
<b>1. Fiscal Period Dates</b> Fiscal Period Start Date: 01/01/2019 (MM/DD/YYYY) Fiscal Period End Date: 12/31/2019 (MM/DD/YYYY)	2.
<b>3. Audit Period Covered</b> <input type="radio"/> Annual <input type="radio"/> Biennial <input type="radio"/> Other <input type="text"/> Months	

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## Auditee EIN system edit check

Auditee Employer Identification Number (EIN)  
04 - 1620190

Confirm Auditee Employer Identification Number (EIN)  
04 - 1620190

**Validate EIN** (click EIN)

Auditee Name  
If this field is grayed out and you need to edit the information entered, click "Edit EIN" above and to validate the EIN.

Auditee Fiscal Period start date for this submission  
MM/DD/YYYY

Auditee Fiscal Period end date for this submission  
MM/DD/YYYY

Continue

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## Auditee EIN system edit check

(message received when auditee EIN not found on previous submission)

This page will allow you to create a new single audit submission. Each Report ID corresponds to one single audit submission. You must start a new report for each fiscal period.

[\[ Back to Account Home \]](#)

**No Match Found**

Review the year. Once this is changed, Review the fiscal period and period start date on or after Uniform Guidance Submission before December 26, 2014. Over the submission to create.

The current EIN is mandatory. Valid audit years 2015-2019. A submission may be made cannot be finalized until the 15.

The EIN you entered: 04-1620190

If the information above is correct, click "OK" to save the information. Otherwise, click "Back" to edit the information.

OK Back Continue

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### Auditee EIN system edit check (message received when auditee EIN found on previous submission)

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### Auditee EIN system edit check (edit EIN feature)

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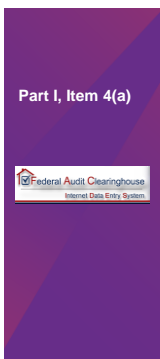
### Auditor perspective - auditee EIN system edit check

This is an auditee field so no real audit implication

- Good auditee EIN numbers make it easier to track information via the FAC database

No similar edit check added for auditor EIN

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## Multiple DUNS edit check revision

## Part I, Item 4

**4. Auditee Identification Numbers**

a. Auditee Employer Identification Number (EIN)  
 1520190 ☐ By checking this box, I verify that the Auditee EIN is NOT a Social Security Number.

b. Are multiple EINs covered in this report? ☐ Yes ☒ No

c. If yes, complete Additional EINs page

d. Auditee Data Universal Numbering System (DUNS) Number

e. Are multiple DUNS covered in this report? ☒ Yes ☐ No

f. If yes, complete Additional DUNS page

Screen for DUNS reporting has not changed. What has changed is a related edit check. You can now leave Part I, Item 4(d) blank and then answer Part I, Item 4(e) "yes" when there are multiple DUNS numbers.

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## Cluster drop-down box adds "other cluster" option

## Part II, Item 1(f)

**Federal Program**

Federal Agency Prefix:

CFDA Three Digit Extension:  Additional Award Identification:

Federal Program Name:

**Award Information**

Amount Expended:

Cluster Name:

Enter State Cluster Name:

Enter Other Cluster Name:

Cluster Name	If yes, End of Award State	New Program (NP)	If Yes, NP Type of Report
IAA			
OTHER CLUSTER			
RESEARCH AND DEVELOPMENT			
STUDENT FINANCIAL AID			
STATE CLUSTER			
HTT CLUSTER			
AGING CLUSTER			
CCCF CLUSTER			
CCBG - DISASTER RECOVERY GRANTS - PUB. L. NO. 113-2 CLUSTER			
CCBG - ENTITLEMENT GRANTS CLUSTER			
CCFI CLUSTER			
CHILD NUTRITION CLUSTER			
CLEAN WATER STATE REVOLVING FUND CLUSTER			
COMMUNITY FACILITIES LOANS AND GRANTS CLUSTER			
DISABILITY INSURANCE/SSI CLUSTER			
DRINKING WATER STATE REVOLVING FUND CLUSTER			
ECONOMIC DEVELOPMENT CLUSTER			
HEALTH CARE CLUSTER			

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## Auditor perspective - cluster drop-down box

Part 5 of OMB *Compliance Supplement* refers to all clusters other than SFA and R&D as "other clusters"

Per the instructions to the Form, the new "other cluster" option is only to be used when the name of the cluster does not appear on the drop-down box

Make sure your staff understand this nuance!

The Form instructions ask you to notify the FAC if you discover clusters that do not appear in the drop-down menu

## Part II, Item 1(f)

**CAUTION:** Only choose "other cluster" when the name of the cluster does not appear on the prepopulated list

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## Notes to the SEFA

DCF will now collect the notes to the SEFA including:

- the SAP;
- whether de minimis cost rate elected; and
- any additional notes

Text limit for note boxes is 4,000 characters

Enter text as it appears in the notes, excluding charts or tables

- If there are charts or tables within actual note text, enter:  
"See the notes to the SEFA for chart/table"

Text of notes will not be displayed for tribal entities that opt not to make the reporting package publicly available

- Instead, the text "Exemption for Indian Tribes" will be displayed

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### Part II, Item 2

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## Notes to the SEFA - SAP note

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### Part II, Item 2, Note 1

Describe the significant accounting policies used in preparing the SEFA. If there are multiple SAP notes, all applicable notes should be copied and pasted into this item.

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## Notes to the SEFA – De minimis note

### Part II, Item 2, Note 2

Form Q - Did the auditee use the de minimis cost rate?  
Answer options: Yes, No, or Both

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## Notes to the SEFA - loan/loan guarantees outstanding balances

Additional Notes (as needed)

Current notes

Title		
Loan/loan guar...	Edit	Del

Add Note

Loan/loan guarantee outstanding balances

CENSUS BUREAU DATA PRODUCTS (11.001) - Balances outstanding at the end of the audit period were 15006.

3897 characters remaining

Save Note Clear Note

Save

If you need assistance, please [contact us](#)

Part II, Item 2, Note 3

Outstanding loan balances at end of audit period will auto-generate based on information entered into Part II, Item 1. May be edited.

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## Notes to the SEFA - what about additional notes?

Part II, Item 2, also asks that any additional SEFA notes be entered

No limit to number of notes that can be entered

Enter note titles

The automatic numbering of additional notes by system may differ from the note numbers in the reporting package

- If additional notes in the reporting package have been identified with a note number, enter that note number in note title field

Part II, Item 2

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## Auditor perspective - notes to the SEFA

This section of the Form is an auditee responsibility

Part II, Item 2

When advising clients on this new requirement, a few items of note:

- Some notes may be configured differently in the reporting package and will have to be entered in the Form differently
  - For example, some entities have multiple SAP notes and they will have to be consolidated and entered in one box of the Form
- Loan/loan guarantee note will pre-populate so may not match wording in reporting package note
  - Auditee can edit the note if it prefers
- Auditees should remember to enter: "See the notes to the SEFA for chart/table" when charts/table appear in notes

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### Text of audit findings

DCF will now collect the text of audit findings so that federal agencies can more easily perform audit resolution

- Limited to federal award audit findings

Text limit for audit finding boxes is 30,000 characters

Each unique audit finding reference number will auto-generate based on information entered in Part III, Item 4(e)

Two options for entering text

- Manually for each individual finding
- Worksheet approach - download, complete, upload

Part III, Item 5

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### Text of audit findings

Enter text as it appears in the SFQC, excluding charts/tables/footnotes

- If charts/tables/footnotes are within the audit finding, enter: "See the Schedule of Findings and Questioned Costs for chart/table/footnote"
- Include any header information (such as title, federal program name, and award identification information) and the auditee's response
- If an audit finding relates to more than one program, the text is only to be entered once by audit finding reference number
- If an audit finding is presented in a summarized format with a reference to a related finding, enter the text of the summarized finding as it appears in the SFQC

Text of audit findings will not be displayed for tribal entities that opt not to make the reporting package publicly available

- Instead, the text "Exemption for Indian Tribes" will be displayed

Part III, Item 5

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### Text of audit findings

Part III, Item 5

Submission Form - Text of the Audit Findings

[\[Back to Report Home\]](#)

Gen Info | Federal Awards | Notes to SEFA | Audit Info | Award Findings | **Findings Text** | CAP Text | Additional ENs | Additional DUNS | Secondary Auditors | Finalize

Report ID: 693624 Version: 1 Form Type: Uniform Guidance

[\[Hide/Show Instructions\]](#)

Option 1: Manual Entry      Option 2: Enter Text of the Audit Findings for multiple findings using worksheet

1. Enter Text of the Audit Findings manually by selecting Edit/View at the end of each row.

1. Download worksheet by clicking the Download Text of the Audit Findings Worksheet button.  
2. Complete worksheet and save on your computer.  
3. Upload worksheet by clicking the Upload Text of the Audit Findings Worksheet button.

[Download Text of the Audit Findings Worksheet](#)      [Upload Text of the Audit Findings Worksheet](#)

Audit Findings Reference Number	Text of the Audit Finding	<a href="#">Edit/View</a>
2019-011		

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## Text of audit findings

Part III, Item 5

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## Text of audit findings

Part III, Item 5

This screenshot shows the Excel worksheet option for findings (note that there is a similar worksheet for CAP input)

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## Auditor perspective - text of audit findings

Information entered will be displayed publicly

- Careful review will be needed
- Focus on content of finding write-ups as they will now be more easily accessed by federal agencies

Certain formatting will not transfer over

- Examples: bold, italics, and underline
- Cautionary warning will be provided by the system to inform that text input may not convey full meaning and that users should refer to the reporting package to view text as intended

Part III, Item 5

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### Text of the CAP

DCF will now collect the text of the CAP so that federal agencies can more easily perform audit resolution

- Limited to CAPs for federal award audit findings

Text limit for CAP boxes is 10,000 characters

Each unique audit finding reference number will auto-generate based on information entered in Part III, Item 4(e)

Two options for entering text

- Manually for each individual finding
- Worksheet approach - download, complete, upload

Text of the CAP will not be displayed for tribal entities that opt not to make the reporting package publicly available

- Instead, the text "Exemption for Indian Tribes" will be displayed

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#### Part IV

Note: The approach, rules, and screenshots for the CAP are very similar to that for audit findings as previously discussed/shown

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### Format of auditor statement revised

#### Part V, Item 2

I acknowledge that:

Check the box next to each item to signify you agree. All boxes must be checked in order to proceed

- ☐ the data elements and information included in this Form SF-SAC are limited to those prescribed by Office of Management and Budget;
- ☐ the information in Part II of this Form SF-SAC is the responsibility of the auditee and is based on information included in the reporting package required by the Uniform Guidance;
- ☐ the information included in Part III of this Form SF-SAC, except for Part III, Item 3(d), and Items 4(a)-(d) (when there are audit findings), was transferred by the auditor from the auditor's report(s) for the period described in Part I, Items 1 and 3, and is not a substitute for such reports;
- ☐ the auditor has not performed any auditing procedures since the date of the auditor's report(s) or any additional auditing procedures in connection with the completion of this Form SF-SAC; and
- ☐ a copy of the reporting package required by the Uniform Guidance, which includes the complete auditor's report(s), may be made available by the Federal Audit Clearinghouse (FAC) on the FAC website or from the auditee at the address listed in Part I of this Form SF-SAC.

Agree to Auditor Statement

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### Single audit resubmissions

Reason for resubmission of a DCF or reporting package change must be provided

Please identify which items have been changed in this revision from the previous version that was submitted and explain why the change was needed.

<b>General Information:</b>		
<input type="checkbox"/> Fiscal Period	<input type="checkbox"/> Type of Audit	<input type="checkbox"/> Auditee ESN or DUNS or Audit Firm ESN
<input type="checkbox"/> Auditee or Audit Firm Name	<input type="checkbox"/> Auditee or Audit Firm Address	<input type="checkbox"/> Auditee or Audit Firm Contact
<input type="text"/>		
<b>Federal Awards:</b>		
<input type="checkbox"/> Added or Removed Federal Award (S)	<input type="checkbox"/> CFDA Number or Program Name	<input type="checkbox"/> Cluster Information
<input type="checkbox"/> Amount Expended	<input type="checkbox"/> Loan Information	<input type="checkbox"/> Pass Through From Information
<input type="checkbox"/> Passed Through To Information	<input type="checkbox"/> Major Program Determination	<input type="checkbox"/> Type of Audit Report
<input type="text"/>		
<b>Notes to DCF/A:</b>		
<input type="checkbox"/> Significant Accounting Policies	<input type="checkbox"/> De Minimis Cost Rate	<input type="checkbox"/> Related Notes(S)
<input type="checkbox"/> Unrelated Notes(S)	<input type="checkbox"/> Related Notes(S)	
<input type="text"/>		
<b>Audit Information:</b>		
<input type="checkbox"/> Critical Determination	<input type="checkbox"/> Special Purpose Framework Determination	<input type="checkbox"/> Going Concern
<input type="checkbox"/> Significant Deficiency	<input type="checkbox"/> Material Weakness	<input type="checkbox"/> Material Noncompliance
<input type="checkbox"/> Organizational Units Not Included in Audit	<input type="checkbox"/> Agencies with Prior Audit Findings Related to Direct Funding	<input type="checkbox"/> Low-Risk Determination
<input type="checkbox"/> Type A/R Dollar Threshold		

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## Single audit resubmissions

Many common reasons for resubmissions are provided to select from.

If a specific situation not addressed among the reasons provided, an "other" box at end allows a description to be entered.

Single Audit Resubmission

Federal Award Audit Findings:

☐ Added or Removed Finding(s) ☐ Audit Finding Reference Number(s) ☐ Type(s) of Compliance Requirement(s)

☐ Type of Finding ☐ Questioned Costs ☐ General Finding and Request Finding Reference Number(s)

Text of the Audit Findings:

☐ Edited Text

Text of the Corrective Action Plan:

☐ Edited Text

Others:

☐ City or State ☐ Additional OIG(s) or OIG(s) Number(s) ☐ Secondary Auditor(s)

☐ Other Change Not Listed Above

Reason for Resubmission:

Save Back

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## System-generated SEFA and notes

Report Home

[Back to Account Home]

Report ID: 609023 Version: 2 Form Type: Uniform Guidance

10/01/2019 Type of Entry: Status: [Go to Updates](#)

This page allows you to view submission status, as well as complete submission steps for this single audit report.

Report ID	Type of Entry	Status	Completion Status	Completion Date	Completion By
609023	Audit Report (SEFA)	Completed	Completed	10/01/2019	609023
609023	Audit Report (SEFA) & Notes	Completed	Completed	10/01/2019	609023
609023	Audit Report (SEFA) & Notes	Completed	Completed	10/01/2019	609023
609023	Audit Report (SEFA) & Notes	Completed	Completed	10/01/2019	609023
609023	Audit Report (SEFA) & Notes	Completed	Completed	10/01/2019	609023
609023	Audit Report (SEFA) & Notes	Completed	Completed	10/01/2019	609023
609023	Audit Report (SEFA) & Notes	Completed	Completed	10/01/2019	609023
609023	Audit Report (SEFA) & Notes	Completed	Completed	10/01/2019	609023
609023	Audit Report (SEFA) & Notes	Completed	Completed	10/01/2019	609023
609023	Audit Report (SEFA) & Notes	Completed	Completed	10/01/2019	609023

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Respondents will have the option to use IDES to prepare the SEFA.

Can enter federal awards and notes to the SEFA prior to the end of fiscal period and audit work being conducted.

## System-generated SEFA and notes

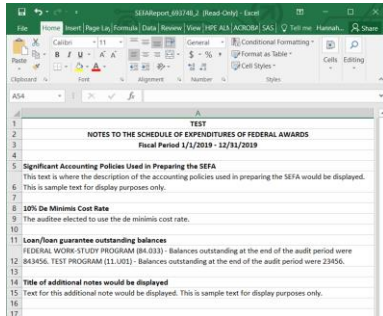
SEFA (System-generated SEFA and notes)

Report ID	Type of Entry	Status	Completion Status	Completion Date	Completion By	Notes
609023	Audit Report (SEFA)	Completed	Completed	10/01/2019	609023	
609023	Audit Report (SEFA) & Notes	Completed	Completed	10/01/2019	609023	
609023	Audit Report (SEFA) & Notes	Completed	Completed	10/01/2019	609023	
609023	Audit Report (SEFA) & Notes	Completed	Completed	10/01/2019	609023	
609023	Audit Report (SEFA) & Notes	Completed	Completed	10/01/2019	609023	
609023	Audit Report (SEFA) & Notes	Completed	Completed	10/01/2019	609023	
609023	Audit Report (SEFA) & Notes	Completed	Completed	10/01/2019	609023	
609023	Audit Report (SEFA) & Notes	Completed	Completed	10/01/2019	609023	
609023	Audit Report (SEFA) & Notes	Completed	Completed	10/01/2019	609023	
609023	Audit Report (SEFA) & Notes	Completed	Completed	10/01/2019	609023	

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### System-generated SEFA and notes



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### Auditor perspective - system-generated SEFA and notes

Auditors may wish to advise clients about the availability of this new option

- Caution auditees that they need to check the output carefully to ensure accuracy
- Edits can be made by the auditee

System will allow auditees to input federal award information anytime after the fiscal year start date so that the information can be readily available in draft form for audit and other purposes

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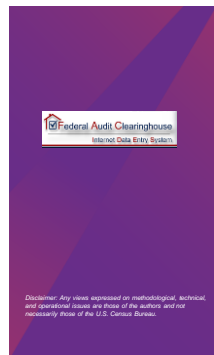
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### Contact the FAC

Technical Support  
866-306-8779  
GOVS.FAC.IDES@Census.gov

Other Inquiries  
800-253-0696  
ERD.FAC@Census.gov



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# Tips When Preparing and Reviewing the Form to Avoid Common Filing Errors

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Overall tips when preparing and/or reviewing the DCF

Important! Read the instructions to the new DCF to ensure an appropriate understanding

Both auditees and auditors should be referring to the final audit reports and documents when entering information into the DCF

Make sure no Personally Identifiable Information included!

Caution: Auditors assisting clients with the preparation of the "auditee responsibility areas" of the Form should be aware this is a nonaudit service and consider related independence guidance in the AICPA Code of Professional Conduct and the Yellow Book.

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Tips to prepare and review the DCF

EIN:

- Have firm EIN accessible and request EIN of any secondary auditors

Auditee name:

- Use the name associated with the primary EIN
- When possible, the name must match to the name assigned to the primary EIN by the IRS

DUNS number:

- Clients should be asked to identify the DUNS number and EIN as early in the audit as possible
- Note: A client may have multiple DUNS numbers (see earlier discussion for change to the Form input in this area)
- Requested, but still not required

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Part I:  
General  
Information  
(completed  
by both  
auditee and  
auditor)

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### Tips to prepare and review the DCF

Follow directions carefully for awards with no CFDA number for standardized coding (U01, U02, etc. and/or RD)

#### Loans

- Ensure Loan/Loan Guarantees are identified and that CFDA's with loan and non-loan components are listed on separate lines
- Beware of improper classification as a loan program (e.g., Pell and Work-Study are not loan programs)
- Keep in mind that the end of year loan balance generally differs from beginning of the year loan balance

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### Part II: Federal Awards (completed by the auditee)

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### Tips to prepare and review the DCF

Item 1(c): Additional Award Identification - required if there is not a valid CFDA number

Item 1(f): Check clusters carefully to ensure no errors

Item 1(f): Enter pass-through name, if applicable.

- Add multiple lines if multiple pass-through entities

Item 1(o): Amounts passed-through to subrecipients

- The amount passed through is included in the amount expended entered in Part II, Item 1(e).

Item 2: Check note information input into the Form to notes in the reporting package and that notation made if chart/tables are not included

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### Part II: Federal Awards (completed by the auditee)

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### Tips to prepare and review the DCF

Item 1(a) - Major program identification - crossmatch to SFQC (for all items in the program/cluster)

Item 2(a) - Ensure "unmodified opinion" checked if relevant, in addition to any other modified or disclaimer of opinions noted

Items 2(a)(i) - 2(a)(iii) - When special purpose framework instead of GAAP, review answers to this section carefully

Item 3(a) - Other units expending federal awards - (note revised wording of question as discussed earlier)

- Does the auditor's report include a statement that the auditee's financial statements include departments, agencies, or other organizational units expending Federal awards which are not included in this audit? (AICPA Audit Guide)

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### Part III: Information from the SFQC (completed by both auditee and auditor)

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### Tips to prepare and review the DCF

Item 3(d) - When identifying agencies with prior audit findings, identify agencies only if there are findings on the summary schedule of prior audit findings from direct funding

Item 4 - Federal Award Audit Findings - this is largely pre-populated if findings are identified in Part II

Item 4(e): Finding reference format must be "YYYY-###" (e.g. 2019 - 001). This area includes an edit check so that the YYYY must be the same as the audit year input in Part I, Item 1.

Items 4(m) and (n): Must note if the finding is a repeat or not.

- If it is a repeat, the prior year reference number is to be reflected.
- This area includes an edit check so that the YYYY must be the same as the audit year from the fiscal period end date from the previous audit period.

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Part III:  
Information  
from the  
SFQC  
(completed  
by both  
auditee and  
auditor)

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### Tips to Prepare and Review the DCF

Items 4(g) - (k):  
Prepare/review  
findings sections  
carefully to ensure  
answers align with the  
compliance and  
internal control reports

- reference number is to be reflected

	(g)	(h)	(i)		(k)
	Compliance Audit Findings		Internal Control Audit Findings		Other Audit Findings
	Modified Opinion	Other Matters	Material Weakness	Significant Deficiency	
	Y/N	Y/N	Y/N	Y/N	Y/N
1	Y	N	N	N	N
2	Y	N	Y	N	N
3	Y	N	N	Y	N
4	N	Y	N	N	N
5	N	Y	Y	N	N
6	N	Y	N	Y	N
7	N	N	Y	N	N
8	N	N	N	Y	N
9	N	N	N	N	Y

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Part III:  
Information  
from the  
SFQC  
(completed  
by both  
auditee and  
auditor)

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### Tips to prepare and review the DCF

Item 5 - Text of audit findings

- Check finding text input into the Form to the findings in the reporting package for accuracy
- Check to see if notation made if chart/tables are not included
- Remember text input will be displayed publicly!

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Part III:  
Information  
from the  
SFQC  
(completed  
by both  
auditee and  
auditor)

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Tips to prepare and review the DCF

CAP

- Check CAP text input into the Form to the CAP that will appear in the reporting package for accuracy
- Check to see if notation made if chart/tables are not included
- Remember text input will be displayed publicly!

Part IV:  
Corrective  
Action Plan

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Tips to prepare and review the DCF - report upload

Text Searchable

Unlocked and unencrypted

Proper assignment of PDF  
page numbers to  
components

The following is a key for the Component Checklist	
*	Required (cannot be blank or 'N/A')
**	Required if prior audit findings exist
***	Required if findings exist
Note: These codes do not apply to a program specific audit	

Page Number	Component
_____*	Financial Statement(s) 2 CFR 200.510(a)
_____*	Opinion on Financial Statements 2 CFR 200.515(a)
_____*	Schedule of expenditures of Federal Awards 2 CFR 200.510(b)
_____*	Opinion or Disclaimer of Opinion on Schedule of Federal Awards 2 CFR 200.515(a)
_____*	Uniform Guidance Report on Internal Control 2 CFR 200.515(b) (major programs)
_____*	Uniform Guidance Report on Compliance 2 CFR 200.515(c) (major programs)
_____*	GAS Report on Internal Control 2 CFR 200.515(b)
_____*	GAS Report on Compliance 2 CFR 200.515(c)
_____*	Schedule of Findings and Questioned Costs 2 CFR 200.515(d)
_____**	Summary Schedule of Prior Audit Findings 2 CFR 200.511(b)
_____***	Corrective Action Plan (if findings) 2 CFR 200.511(c)

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Using the FAC  
Database to Improve  
Single Audit Quality

Governmental Audit  
Quality Center

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### Auditor statement and audit quality

☐ the information included in Part III of this Form SF-SAC, except for Part III, Item 3(d), and Items 4(a)-(d) (when there are audit findings), was transferred by the auditor from the auditor's report(s) for the period described in Part I, Items 1 and 3, and is not a substitute for such reports;

Because the auditor's information entered into the DCF is not a substitute for audit reports, indications on audit quality using information in the DCF should be confirmed or repudiated using the auditor's reports in the reporting package(s).

Federal agencies are increasingly relying on information in the Form. Even though the auditor statement clearly says the Form is not a substitute for reports, the accuracy of the Form is growing in importance.

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### Using the FAC to improve single audit quality

Review your organization's DCF submissions in the FAC

- Remediate deficiencies through reissuance of the DCF and/or reports on a timely basis before identification in federal QCRs, desk reviews, peer reviews, or by others that review single audits for quality

You can also review the entire single audit reporting package

- Exception for tribal governments

Review DCF for agreement to Section I of the SFQC, financial statement opinion(s), Yellow Book report, compliance opinion, body of federal award findings, SEFA and notes thereto

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### Potential issues that can be identified through post-issuance review of DCFs submitted

- Lack of identification of clusters
- Improper application of definition of a federal program (programs with same CFDA #, etc.)
- Type A program threshold calculation errors
- Missed major program based on type A program 2-year look back
- Missed major program based on type A program with a prescribed prior year finding
- Inadequate percentage of coverage
- Improper determination of low-risk auditee status

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## Two ways to download DCF information



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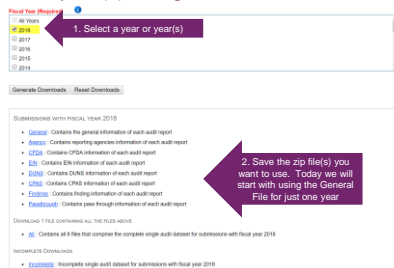
## Downloading the complete single audit database



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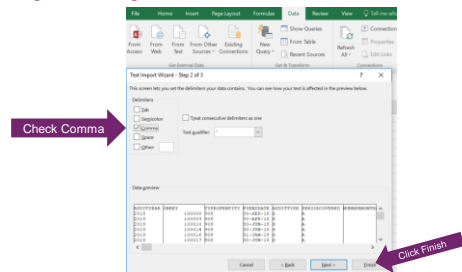
## Select fiscal year(s) and generate downloads



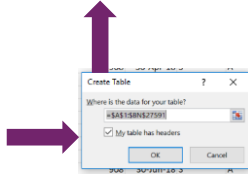
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## Using Excel to get external data from text - Continued



Excel create table **“Ctrl” + “t”**



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Three fields/columns that can be used to find firm/SAO single audits

CPAFIRMFNAME

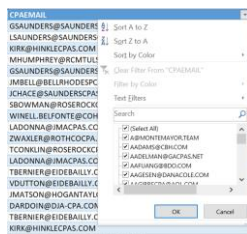
AUDITOR\_EIN

CPAEMAIL

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Using “CPAEMAIL” to find firm/SAO single audits



Examples:  
@APA.VIRGINIA.GOV  
@HEINFELDMEECH.COM

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### Why the preference for use of "CPAEMAIL" field?

- If the e-mail is not correct, the auditor would not receive the e-mail to complete their part of the DCF or sign the auditor's statement
- Firm names with periods, spaces, and abbreviations create variations in practice
- Limitation: CPAs that use generic email address (e.g. AOL.COM, GMAIL.COM, YAHOO.COM, Etc.)

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### Review CPA fields for your Firm/SAO

- |                      |                      |
|----------------------|----------------------|
| • <b>CPAFIRMNAME</b> | • <b>CPAEMAIL</b>    |
| • CPASTREET1         | • CPADATESIGNED      |
| • CPASTREET2         | • MULTIPLE_CPAS      |
| • CPACITY            | • <b>AUDITOR_EIN</b> |
| • CPASTATE           | • CPAFOREIGN         |
| • CPAZIPCODE         | • CPACOUNTRY         |
| • <b>CPACONTACT</b>  |                      |
| • CPATITLE           |                      |
| • CPAPHONE           |                      |
| • CPAFAX             |                      |

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### Using IF THEN statement to review DOLLARTHRESHOLD

In a new column inserted by reviewer:

```
=ROUND(IF(AND(BF2>=750000,BF2<=25000000),750000,IF(AND(BF2>25000000,
BF2<=100000000),BF2*0.03,IF(AND(BF2>100000000,
BF2<=1000000000),3000000,IF(AND(BF2>1000000000,
BF2<=10000000000), BF2*0.003,IF(AND(BF2>10000000000,
BF2<=20000000000),30000000, BF2*0.0015))))),0)
```

TOTFEDEXPEND is in column **BF**, data starts in row 2.

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### Using IF THEN statement to review DOLLARTHRESHOLD

In another new column inserted by reviewer to calculate to determine if there is difference between the A/B Threshold entered by the Auditor on the DCF and the reviewers recalculated threshold:

=BO2-AY2

Column **BO** contains reviewers inserted Recalculated A/B Threshold and column **AY** contains DOLLARTHRESHOLD entered by the auditor on the DCF

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### Downloading the complete single audit database

#### 2018 single audits

Of the 27,590 submitted as of 6/2/19:

- 26,772 matched the recalculated threshold
- 71 were more than the recalculated threshold (5 were \$1 off)
- 747 where less than the recalculated threshold (22 were \$1 off)
  - These 747 could be okay because of large loan programs

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### Some examples of where the DOLLARTHRESHOLD is more than the Recalculated Threshold

Given the TOTFEDEXPEND are so low and the DOLLARTHRESHOLD are so high indicates a keying error

DOLLARTHRESHOLD	TOTFEDEXPEND	Recalculated A/B Threshold	Variance
97,715,926	32,571,957	977,159	(96,738,767)
75,000,000	1,583,493	750,000	(74,250,000)
75,000,000	6,757,736	750,000	(74,250,000)
75,000,000	4,107,112	750,000	(74,250,000)
75,000,000	1,120,434	750,000	(74,250,000)
75,000,000	899,255	750,000	(74,250,000)

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Some examples of where the DOLLARTHRESHOLD is **less** than the Recalculated Threshold

Given how large the TOTFEDEXPEND are and how low the DOLLARTHRESHOLD are, this indicates very large loan programs at the auditee

DOLLARTHRESHOLD	TOTFEDEXPEND	Recalculated A/B Threshold	Variance
750,000	31,406,958,000	47,110,437	46,360,437
750,000	10,846,842,193	30,000,000	29,250,000
750,000	14,513,013,978	30,000,000	29,250,000
750,000	5,553,318,051	16,659,954	15,909,954
750,000	1,470,760,265	4,412,281	3,662,281
750,000	1,469,981,916	4,409,946	3,659,946
750,000	1,289,729,000	3,869,187	3,119,187

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### Very important!

The previous slide highlights the importance of knowing what the underlying data represents

Reviewers should not just rely on analyzing a single dataset

Instead, should confirm or disprove preliminary conclusions by reviewing other data and the reporting package

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### Complete datasets that can be used to conduct multi-year analysis

- **General** : Contains the general information of each audit report
- **Agency** : Contains reporting agencies information of each audit report
- **CFDA** : Contains CFDA information of each audit report
- **EIN** : Contains EIN information of each audit report
- **DUNS** : Contains DUNS information of each audit report
- **CPAS** : Contains CPAS information of each audit report
- **Findings** : Contains finding information of each audit report
- **Passthrough** : Contains pass through information of each audit report

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Will need to download multiple years and join tables



**Determine if type A programs have been audited at least once in three years**

Calculate program/cluster total using the SEFA files and information from Part 5 of the *Compliance Supplement*

Use DOLLARTHRESHOLD in the General files to identify programs as type A or type B in the CFDA files

Determine if the CFDA indicates if the type A programs have been audited as a major program at least once in the last three year

- If not, review reporting package

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Will need to download multiple years and join tables

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**Determine if type A programs cannot be identified as low-risk**

Use the TYPEREPORT field in the SEFA file to determine if the Type Program has A, Q, or D for adverse, qualified, or disclaimer of opinion in the prior two years

Can also use the MODIFIEDOPINION field in the finding file to determine if the type A program has a modified opinion in the prior two years

Use the MATERIALWEAKNESS in the findings file to determine if the type A program has had a material weakness in the last two years

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Will need to download multiple years and join tables

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**Determine if the single audit was submitted within 9 months**

In the General File, compare the FACACCEPTEDDATE to the FYENDDATE

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Will need to download multiple years and join tables

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Determine if the auditor noted a going concern

In the General File, review the GOINGCONCERN column contains to see it contains a Y

Will need to download multiple years and join tables

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Determine if the proper percentage of coverage was obtained

Using the SEFA file's MAJORPROGRAM and AMOUNT fields, calculate the dollars audited a major.

Divide by TOTFEDEXPEND in the General file to determine percentage of coverage.

Use the result of the following to determine if percentage of coverage was proper:

LOWRISK column in GENERAL file or

- FACACCEPTEDDATE to the FYENDDATE analysis
- TYPEREPORT\_FS in GENERAL file
- MATERIALWEAKNESS in General file
- GOINGCONCERN analysis
- TYPEREPORT or MODIFIEDOPINION analysis
- MATERIALWEAKNESS analysis

Note: No data field with known or likely questioned cost amounts that can be used to determine if greater than five percent; however, if greater than five percent could be reflected in other analysis

Will need to download multiple years and join tables

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Panel discussion - What do you think that auditors need to focus on as it relates to the 2019 Form?



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Governmental Audit  
Quality Center

# GAQC and Other AICPA Resources

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**"Summer Fun" CPE rebroadcast week (all times Eastern)**



**Monday, June 24<sup>th</sup>**

- 1-3pm - The 2018 Yellow Book: What You Need to Know

**Tuesday, June 25<sup>th</sup>**

- 11am to 1pm - Fiduciary Activities: Understanding the Impacts of the GASB 84
- 1-3pm - Understanding the 2018 Yellow Book Independence Rules

**Wednesday, June 26<sup>th</sup>**

- 11am to 1pm - GASB Lessees: What Preparers & Auditors Need to Know to be Ready for Implementation
- 1-3pm - Tackling Internal Control Over Compliance in a Single Audit

**Thursday, June 27<sup>th</sup>**

- 11am to 1pm - Navigating Indirect Costs in Your Single Audit
- 1-3pm - Smart Sampling in a Single Audit

**Friday, June 28<sup>th</sup>**

- 11am to 1pm - 2019 State and Local Government Audit Planning Considerations
- 1-3pm - 2019 GAQC Annual Update Webcast

✦ Open only to GAQC members



See **GAQC Alert #383** for registration information.

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**GAQC resources - web site ([www.aicpa.org/GAQC](http://www.aicpa.org/GAQC))**

Key areas to check out and/or bookmark:

- Access [archived GAQC Alerts](#) in chronological order
- Access [archived GAQC Web events](#) (see next slide)
- [Uniform Guidance auditor resources](#) Web page
- [Yellow Book tools and resources](#)
- [Other Compliance Audit Information](#) Web page
- [GASB Matters](#)
- [HUD Information](#) Web page
- GAQC [Membership Listings](#)
- [Auditee Resource Center](#) (Updated!)
  - [Auditee Single Audit Resources](#) Web page



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## Other GAQC Resources

### [Illustrative Auditors Reports](#)

- Single audit, Yellow Book, SLG, HUD

### [2018 Compliance Supplement Tool](#)

### [SEFA Practice Aids](#) (for both auditors and auditees)

### Quality Control Tools

- [Tips for Getting Through a Quality Control Review](#)
- [Peer Review Checklists](#)
- [Practice Aid - Establishing and Maintaining a System of Quality Control](#)

### Marketing information for members

- [Includes logos and usage guidelines](#)

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## 2019 GAS-SA Guide

Key resource for auditors; you should be using this Guide!

2019 update expected in eBook and paperback by end of June

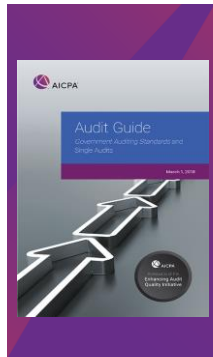
### Key changes:

- Updates to areas needing additional emphasis or explanation to help clarify the Uniform Guidance audit requirements
- Slight changes to certain auditor reports, primarily explanatory footnote additions

**Does not contemplate effect of the new 2019 Compliance Supplement 6-requirement mandate**

Order now at: <http://www.aicpastore.com/>

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## How do I get my CPE certificate?

Access your CPE certificate by clicking the orange "CPE" icon

- If at the end of this presentation you are eligible for but unable to print your CPE certificate, please log back in to this webcast in 24 hours and click the orange "Get CPE" button. Your certificate will still be available.
- If you need assistance with locating your certificate, please contact the AICPA Service Center at 888.777.7077 or [service@aicpa.org](mailto:service@aicpa.org).

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Thank you

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