



New GSA Federal Audit Clearinghouse and Related Auditor Tips

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Today's speakers



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What We Will Cover

GSA Overview and Transition

FAC Walkthrough

Administration

General & Audit Information

Workbooks

Finalizing

Key Takeaways

Questions

Resources



Terminology and Abbreviations

AL #	Assistance Listing Number	I/C	Internal Controls
ARP	American Rescue Plan	MVP	Minimum Viable Product
CFR	Code of Federal Regulations	MW	Material Weakness
CAP	Corrective Action Plan	OMB	Office of Management and Budget
DCF	Data Collection Form	QC	Questioned cost
ED	U.S. Department of Education	SD	Significant Deficiency
F/S	Financial statements	SEFA	Schedule of Expenditures of Federal Awards
FAC	Federal Audit Clearinghouse	SFQC	Schedule of Findings and Questioned Costs
GAQC	Governmental Audit Quality Center	TTS	Technology Transformation Services
GAS-SA Guide	AICPA Audit Guide, <i>Government Auditing Standards</i> and Single Audits	UEI	Unique Entity Identifier
GSA	General Services Administration	UG	Uniform Guidance

GSA Overview and Transition

What is GSA?

- GSA is an independent agency of the United States government
- It helps manage and support federal agencies in their mission
- Digital Government
 - Trusted
 - Accessible
 - User-centered technologies
- More at www.gsa.gov



FAC Transition from Census to GSA

The Federal Audit Clearinghouse is a system that federal grantees and grantors must use to submit and review audit data and resolve audit findings. There are over 40,000 such audits carried out every year. It is highly visible to 100+ agency customers, and many tens of thousands of public users.

The FAC is the single point of entry for auditors of grant recipients to submit audits for review by grant-making agencies.

In January 2022, OMB directed that GSA become the Designated Agency for FAC to address long-standing technical debt, relying heavily on American Rescue Plan (ARP) funds.

On October 2, 2023, GSA launched the FAC Minimum Viable Product (MVP) on a modernized back-end system.

GSA's Approach



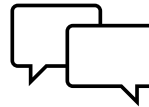
Use **human-centered design** to focus on software that meets actual people's needs



Leverage **open-source software**, and select modern tech stacks to ensure long-term sustainability



Ensure that **agile methodologies** are employed to deliver value (including working code) sooner



Communicate clearly about methods, lessons learned, and recommendations

Objectives

Data Quality

Audit data that is accurate, complete, consistent, and reliable.

Process Improvement

Single audit process that is more efficient and more effective for all stakeholders.

Dissemination & Sensemaking

Move from the FAC as a compliance exercise to using FAC data for grant decision-making.

Ongoing Operations

A FAC service that is actively maintained, secure, and responds to stakeholder needs.

Continuous Improvement



Crawl - MVP



Walk – Functionality similar to Census



Run – Continuous enhancements



Where to Find FAC Updates

<https://www.fac.gov/info/updates>

- Current priorities and next steps
- Updates for auditors and auditees
- Page is refreshed often and includes helpful links



FAC Help Center

<https://support.fac.gov/hc/en-us>

Submit a [help desk request](#)

GSA data

When will search be available at GSA?

For Grantees and Auditors

Are there new features coming to the FAC?

Workbooks

Why am I receiving an error indicating that a column is missing in a workbook?

Potential Government Shutdown - Impacts

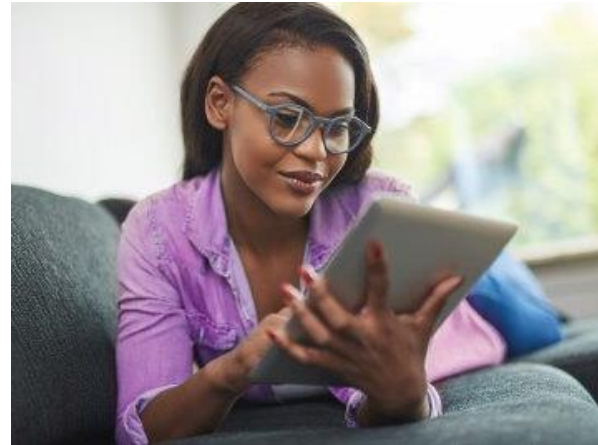


Historical Submissions to the Census FAC

Historical FAC records for FYs 2016 – 2022 can be found on Census' Image Management System, [IMS](#).

<https://facdissem.census.gov/SearchA133.aspx>

These will eventually be available from GSA.



Auditor and auditee considerations:

Issue / Scenario	Current Status / Solution
Enter DCFs for 2023	Yes, use current workbooks
Enter DCFs for 2022 & prior years	Yes, use current workbooks
Complete an unfinished 2022 filing started in Census.gov	No, you will need to submit a new 2022 filing at FAC.gov
Revise a 2022 or prior year filing submitted through Census.gov	Not available at this time
Find a 2022 or prior year filing submitted through Census.gov	Not available on FAC.gov at this time; access archive at Census.gov

Test Environment



Play around with
the system at...

[https://fac-
staging.app.cloud
.gov/audit/](https://fac-staging.app.cloud.gov/audit/)

FAC Walkthrough: Administration

Before logging in ...

Unique Entity Identifier

- The UEI is a 12-character alphanumeric ID assigned to an entity by [SAM.gov](https://sam.gov).
- Existing registered entities can find their UEI by following the steps [here](#).
- New entities can get their UEI at SAM.gov and, if required, complete an entity [registration](#).



The fac.gov Landing Page

The Federal Audit Clearinghouse (FAC) is the place to submit and review federal grant audits.

When an organization spends \$750,000 or more in federal grant funds in a given year, they are required to submit an audit.

[Sign In](#)

Sign in to submit and review your audits.

Logging in with Login.gov

- Everyone involved in the single audit process **must** have an account with [Login.gov](#). This includes auditees and auditors.
- [Creating a Login.gov account](#) is fully online and secure.
- You will need:
 - An email address
 - A secure password
 - One or more authentication methods



Federal Audit Clearinghouse (FAC) is using Login.gov to allow you to sign into your account safely and securely.

Email address

Password

☐ Show password

Sign in

Create an Account

[Sign in with your government employee ID](#)



If you're creating an account, you'll need a **current state-issued ID**.

You will also need



[Back to FAC](#)

[Forgot your password?](#)

[Security Practices and Privacy Act Statement](#)

[Privacy Act Statement](#)

Auditor and auditee considerations:

Issue / Scenario	Current Status / Solution
UEI errors	System acceptance improved



Panel Discussion – How Your Practice Is Managing This New Log-in



Single audit submissions

Single audit submissions

The audit submissions below are associated with your email address.

Audits in progress

The audits listed below are in progress, and you are still able to edit them before submission. Select an audit by clicking on its Status to make changes and continue the submission process.

Status ↑	Entity name ↓	Report ID ↓	Auditee UEI ↓	Fiscal period end date ↑
Needs certification	CENTRAL KITCHEN, INC. (THE)	2021MRU239	CVBGYLB4S77	6/30/2023

Completed audits

The audits listed below have been submitted to the FAC for processing and may not be edited.

Status ↑	Entity name ↓	Report ID ↓	Auditee UEI ↓	Fiscal period end date ↑
Submitted	CENTRAL KITCHEN, INC. (THE)	2021MRU239	CVBGYLB4S77	6/30/2023

Create a new audit

Before you begin a new audit submission, check the list above to make sure it is not already in progress. Only audit submissions assigned to your email address will show above, therefore we also recommend confirming with your team.

☐ I agree to the [terms and conditions](#). *

Start a new submission

- Create a new audit
- See the status of audits currently in progress
- View the status of all audits associated with your email address

Submission eligibility

The single audit submission process is for the following types of entities who expend \$750,000 or more in Federal grant awards in a fiscal year:

- Nonprofit organizations
- State and local governments
- Institutions of higher education
- Indian tribes or tribal organizations

Submission criteria



Does your entity meet the single audit criteria?

* Indicates a required field.

Which organizational type best describes your entity? *

- ☐ State
- ☐ Local government
- ☐ Indian tribe or tribal organization
- ☐ Institution of Higher Education (IHE)
- ☐ Non-profit
- ☐ Unknown
- ☐ None of the these
(For example, a for-profit organization.)

Are you submitting materials for an Alternative Compliance Examination Engagement (ACEE)? *

- ☐ Yes
- ☐ No

Did your entity spend \$750,000 or more in federal awards during its audit period in accordance with Uniform Guidance? *

- ☐ Yes
- ☐ No

Is your entity based in a U.S. state, territory, or commonwealth? *

—

Alternative Compliance Examination Engagement (ACEE) Submissions



At this time, the FAC is **not** accepting ACEE submissions for eligible recipients of the Treasury Coronavirus State and Local Fiscal Recovery Funds program

Note: As GSA works through the transition, they post regular [Updates from the FAC.](#)

Extensions Provided for Certain 2023 Audits

For fiscal-year ends between January 1, 2023 and September 30, 2023, OMB **waived** the 30-day requirement in 2 CFR 200.512(1).

OMB will consider these audits on time if they are submitted within **nine months** of their fiscal period end date.



Auditee Information

- Enter UEI
- Reminder:
 - Follow the steps [here](#) to locate an existing UEI, or
 - [Here](#), to register
- Fiscal period start date
- Fiscal period end date

Submission criteria cont.



Auditee Information

* Indicates a required field.

Entity UEI [Unique Entity Identifier](#) *

12-character alphanumeric ID

 Validate UEI

Fiscal period start date *

mm/dd/yyyy



Fiscal period end date *

mm/dd/yyyy



Continue

[Cancel](#)

Audit Access

- Auditor
- Auditee
- Certifying officials
- Anyone who will need to enter data or edit the single audit.

*Be sure to gather the names and email addresses of **all** individuals who will require access to the audit **before proceeding** with this step.*

Submission criteria cont.



Who will need access to this audit?

• Enter the email address for everyone who will need to edit the audit submission.

* Indicates a required field.

Auditee certifying official

This individual will electronically certify (sign) the audit submission on behalf of the auditee.

Email address *

Julia.Martinez@test.gov

Re-enter email address *

Julia.Martinez@test.gov

Auditor certifying official

This individual will electronically certify (sign) the audit submission on behalf of the auditor.

Email address *

Re-enter email address *

Auditee contacts

This individual will have access to upload data and information to the audit submission but will not be able to certify the submission.

Email address

Re-enter email address

[Add another contact](#)

Auditor contacts

This individual will have access to upload data and information to the audit submission but will not be able to certify the submission.

Email address

Re-enter email address

[Add another contact](#)

The above contacts will receive an email once this audit is created.

[Save and create audit](#)

[Cancel](#)

Auditor and auditee considerations:

Issue / Scenario	Current Status / Solution
Consistency in auditee name	Management decision
Adding a user	Upload all at the beginning
Removing a user	Not allowed at this time
Changing a role	No, requires you to start over
Edit an email	No, requires you to start over

Panel Discussion – What Are Some Practical Considerations for Auditors and Auditees Relating to FAC Access Management?



FAC Walkthrough: General & Audit Information

Key Process Change from Census to GSA

- General & audit information
 - Form style entry
- Audit report & F/S
 - PDF upload
- Federal awards, findings, and corrective action plan
 - Workbooks



General information

* Indicates a required field.

Fiscal period

What is your fiscal period start date? *

mm/dd/yyyy

6/30/2021



What is your fiscal period end date? *

mm/dd/yyyy

6/30/2022



Type of audit

Which type of Uniform Guidance audit are you filing for? *

☐ Single audit

☐ Program-specific audit

☐ Alternative compliance examination engagement

Audit period

How long of an audit period is covered in this report? *

☐ Annual

☐ Biennial

☐ Other...

months

General information form

Next, you'll enter general information about the audit and auditee, including the following:

- Audit type
- Audit period
- Fiscal period
- Auditee information
- Auditor information

Audit information form

Financial statements:

- Type of opinion
- Going concern
- SD or MW in I/C
- Material noncompliance

Federal programs:

- Other depts/agencies
- Threshold
- Low-risk auditee
- Agencies w/PY findings

Audit information

* Indicates a required field.

Financial statements

What were the results of the auditor's determination of whether the financial statements of the auditee were prepared in accordance with generally accepted accounting principles (GAAP)? *

Select all that apply.

- ☐ Unmodified opinion
☐ Qualified opinion
☐ Adverse opinion
☐ Disclaimer of opinion
☐ Financial statements were not prepared in accordance with GAAP but were prepared in accordance with a special purpose framework.

Is a "going concern" emphasis-of-matter paragraph included in the audit report? *

- ☐ Yes
☐ No

Is a significant deficiency in internal control disclosed? *

- ☐ Yes
☐ No

Is a material weakness in internal control disclosed? *

- ☐ Yes
☐ No

Is a material noncompliance disclosed? *

- ☐ Yes
☐ No

Federal programs

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? *

- ☐ Yes
☐ No

What is the dollar threshold to distinguish between Type A and Type B programs? (Uniform Guidance § 200.518(b)(1)) *

Must be at least \$750,000

\$

Did the auditee qualify as a low-risk auditee? (2 CFR 200.520) *

- ☐ Yes
☐ No

Indicate which federal agency(ies) have prior audit findings shown in the Summary Schedule of Prior Audit Findings related to direct funding. *

(command-or control-click to select all that apply, or select 'None')

Agencies

00 - None
01 - African Development Foundation
02 - American Foundation

Submission checklist

At this point you'll be able to check your progress via the "Submission Checklist".

You are able to re-upload revised files prior to certification.

You may also access the checklist from your "Single audit submissions" screen.

Submission Checklist: KITCHEN, INC. (THE)

Key information

- Use this checklist to track your progress towards completing a single audit submission.
- You may re-upload revised files at any point before certification.
- Access this page from your [Single audit submissions screen](#) by selecting an in-progress submission.



General information form (Complete)

Enter general information about the single audit submission, such as the audit type and fiscal period. This is also where you'll list the primary auditor and auditee contacts.

Completed Aug 11, 2022 at 6:00 AM PT by Gabby Grantee.

[Edit the audit information](#)



Audit information form (Complete)

Select the status of the financial statements and federal programs covered by your single audit.

Completed Aug 11, 2022 at 6:00 AM PT by Gabby Grantee.

[Edit the audit information](#)

Printing/Viewing



At this time, there is no feature to allow users to view a draft of their form prior to certification.

GSA has identified this as a priority.

Submission checklist allows you to track your progress towards completing a single audit submission.

Note: As GSA works through the transition, they post regular [Updates from the FAC](#).

Upload the single audit report PDF

Upload single audit

You must merge all components of the audit report package into a single PDF file. Be sure your PDF file meets the uniform guidelines below.

Formatting requirements

- Less than 30MB
- Unlocked with no password requirements
- Converted from an electronic document and text searchable
- Unencrypted
- Printing and content copying allowed

Remove all Personally Identifiable Information (PII)

PII includes but is not limited to Social Security Numbers, account numbers, vehicle identification numbers, copies of canceled checks, student names, dates of birth, personal addresses or personal phone numbers.

Component page number

Each required component on the checklist must have a numeric page number. Enter the starting PDF page number for each of the components listed below. * indicates a required field.

Financial Statement(s) 2 CFR 200.SI0(a) *

Page #

Opinion on Financial Statements 2 CFR 200.SIS(a) *

Page #

Schedule of Expenditures of Federal Awards 2 CFR 200.SI0(b) *

Page #

- Merge all components of the audit report package into a single PDF file
- Verify the PDF meets the formatting requirements
- Remove all Personally Identifiable Information (PII)
- Enter page numbers for each required component

Auditor and auditee considerations:

Issue / Scenario	Current Status / Solution
Upload errors: Incorrect file type / did not pass the criteria	All PDFs must be unlocked, unencrypted, and in a text-searchable format.
Editability of general information	Maintained in the portal and can be edited during the submission process
Identify page numbers of audit report components	NEW requirement
PY audit findings	Make sure to answer; select “None” as applicable

FAC Walkthrough: Workbooks

Panel Discussion – When Are You Completing Your Workbooks?



Workbooks

- Download workbook template
- Upload completed workbook
- Federal awards, notes to SEFA, audit findings, etc.
- Each workbook has its instructions

Notes to SEFA

Enter the notes on the Schedule of Expenditures of Federal Awards (SEFA) using the provided worksheet.

- Review the [instructions for this workbook](#).
- [Download](#) the Notes to SEFA workbook template.

Upload completed worksheet

Save your completed worksheet as an XLSX file and upload it below.

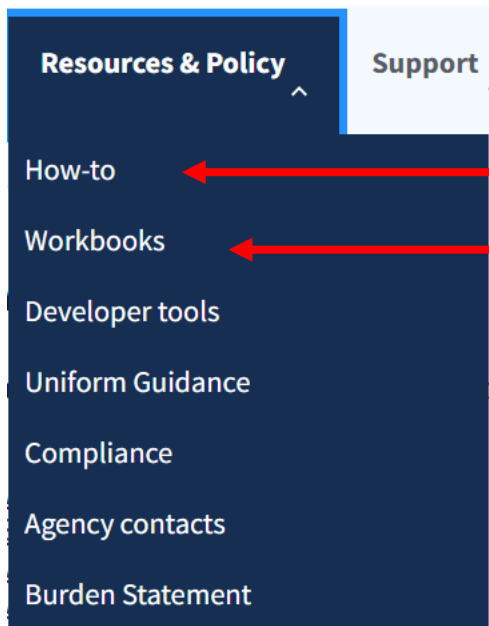
Drag file here or [choose from folder](#)

[Return to Report Home](#)

[Cancel](#)

Workbook 1: Federal Awards

Workbook Instructions



Single audit workbooks

Complete your single audit submission by completing the workbooks and find instructions for completing it on the individual pages.

- [Workbook 1: Federal awards](#)
- [Workbook 2: Notes to SEFA](#)
- [Workbook 3: Federal awards findings](#)
- [Workbook 4: Federal awards findings text](#)
- [Workbook 5: Corrective action plan](#)
- [Workbook 6: Additional UEs \(optional\)](#)
- [Workbook 7: Secondary auditors \(optional\)](#)
- [Workbook 8: Additional EINs \(optional\)](#)

Cover Sheet

- Cover sheet is 1st worksheet of every workbook
- Requires UEI input
- Form will autofill the total amount expended

Federal Audit Clearinghouse fac.gov		This workbook contains five worksheets: the first two are editable while the last three are read-only. Before submitting, please make sure the fields below are filled out.	
Version		1.0.0	
Section		FederalAwardsExpended	
Auditee UEI:			
Total amount expended			\$0

Form

A	B	C	D	E
Award Reference (Read Only)				
Federal Agency Prefix		ALN (CFDA) Three Digit Extension	Additional Award Identification	Federal Program Name

Column C: ALN (formerly CFDA) Three Digit Extension

Enter the last three digits of the agency's ALN.

- For programs with no ALN or if the ALN is Unknown, enter a "U" followed by a two-digit number (e.g. U12) to identify one or more Federal award lines that form the program.
 - If the ALN is Unknown, column D cannot be blank.
- If the Federal program is part of the Research and Development (R&D) cluster and the three-digit ALN extension is unknown, enter "RD".
 - If the ALN is Unknown, column D cannot be blank.
- If the Federal program is part of the R&D cluster and the ALN Three-Digit Extension is known, enter the ALN extension.

This field cannot be left blank.

Form

A	B	C	D	E
Award Reference (Read Only)				
Federal Agency Prefix		ALN (CFDA) Three Digit Extension	Additional Award Identification	Federal Program Name

Column D: Additional Award Identification

Enter non-ALN identifying data for the award (e.g., program year, contract number, state issued numbers, etc.).

- This would include COVID-19 and alpha characters (ED)*

Form

F	G	H	I	J	K	L
		If State Cluster, Enter State Cluster Name	If Other Cluster, Enter Other Cluster Name	Federal Program Total	Cluster Total	Loan / Loan Guarantee

M	N	O	P	Q	R	S	T	U
If yes (Loan/Loan Guarantee), End of Audit Period Outstanding Loan Balance	Direct Award	If no (Direct Award), Name of Passthrough Entity	If no (Direct Award), Identifying Number Assigned by the Passthrough Entity, if assigned	Federal Award Passed Through to Subrecipients	If yes (Passed Through), Amount Passed Through to Subrecipients	Major Program (MP)	If yes (MP), Type of Audit Report	Number of Audit Findings

Panel Discussion – Common Errors in Federal Awards Workbook



Cluster Name

- Read only worksheet
- Verify you are using the correct cluster name

	A	B	C	D	E
1	Cluster Names				
2	HEAD START CLUSTER				
3	477 CLUSTER				
4	MATERNAL, INFANT, AND EARLY CHILDHOOD HOME VISITING CLUSTER				
5	RESEARCH AND DEVELOPMENT				
6	STUDENT FINANCIAL ASSISTANCE				
7	AGING CLUSTER				
8	CCDF CLUSTER				
9	CDFI CLUSTER				
10	CHILD NUTRITION CLUSTER				
11	CLEAN WATER STATE REVOLVING FUND CLUSTER				
12	COMMUNITY FACILITIES LOANS AND GRANTS CLUSTER				
13	DISABILITY INSURANCE/SSI CLUSTER				
14	DRINKING WATER STATE REVOLVING FUND CLUSTER				
15	ECONOMIC DEVELOPMENT CLUSTER				
16	EMPLOYMENT SERVICE CLUSTER				
17	FEDERAL TRANSIT CLUSTER				
18	FISH AND WILDLIFE CLUSTER				
19	FOOD DISTRIBUTION CLUSTER				
20	FOREIGN FOOD AID DONATION CLUSTER				
21	FOREST SERVICE SCHOOLS AND ROADS CLUSTER				
22	FOSTER GRANDPARENT/SENIOR COMPANION CLUSTER				
23	HEALTH CENTER PROGRAM CLUSTER				
24	HIGHWAY PLANNING AND CONSTRUCTION CLUSTER				
25	HIGHWAY SAFETY CLUSTER				
26	HOPE VI CLUSTER				
27	HOUSING VOUCHER CLUSTER				
28	HURRICANE SANDY RELIEF CLUSTER				
29	MEDICAID CLUSTER				

Federal Programs

- Read only worksheet
- Verify you are using the correct program name and AL#

	A	B
1	Federal Program Names	Program Numbers
2	AGRICULTURAL RESEARCH_BASIC AND APPLIED RESEARCH	10.001
3	PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE	10.025
4	WILDLIFE SERVICES	10.028
5	INDEMNITY PROGRAM	10.030
6	COMMODITY LOANS AND LOAN DEFICIENCY PAYMENTS	10.051
7	DAIRY INDEMNITY PROGRAM	10.053
8	EMERGENCY CONSERVATION PROGRAM	10.054
9	DIRECT AND COUNTER-CYCLICAL PAYMENTS PROGRAM	10.055
10	FARM STORAGE FACILITY LOANS	10.056
11	CONSERVATION RESERVE PROGRAM	10.069
12	WETLANDS RESERVE PROGRAM	10.072
13	MILK INCOME LOSS CONTRACT PROGRAM	10.080
14	TOBACCO TRANSITION PAYMENT PROGRAM	10.085
15	BIOMASS CROP ASSISTANCE PROGRAM	10.087
16	SUPPLEMENTAL REVENUE ASSISTANCE PROGRAM	10.090
17	VOLUNTARY PUBLIC ACCESS AND HABITAT INCENTIVE PROGRAM	10.093
18	REIMBURSEMENT TRANSPORTATION COST PAYMENT PROGRAM FOR GEOGR	10.098
19	CONSERVATION LOANS	10.099
20	EMERGENCY FOREST RESTORATION PROGRAM	10.102
21	DISASTER RELIEF APPROPRIATIONS ACT, EMERGENCY CONSERVATION PROG	10.105
22	DISASTER RELIEF APPROPRIATIONS ACT, EMERGENCY FOREST RESTORATION	10.106
23	LIVESTOCK INDEMNITY PROGRAM-2014 FARM BILL	10.108
24	LIVESTOCK FORAGE PROGRAM	10.109
25	EMERGENCY ASSISTANCE FOR LIVESTOCK, HONEYBEES AND FARM-RAISED FI	10.110
26	TREE ASSISTANCE PROGRAM	10.111
27	COTTON TRANSITION ASSISTANCE PROGRAM	10.114
28	MARKET NEWS	10.153
29	MARKETING AGREEMENTS AND ORDERS	10.155
30	FEDERAL-STATE MARKETING IMPROVEMENT PROGRAM	10.156
31	INSPECTION GRADING AND STANDARDIZATION	10.162
32	MARKET PROTECTION AND PROMOTION	10.163
33	WHOLESALE FARMERS AND ALTERNATIVE MARKET DEVELOPMENT	10.164
34	PERISHABLE AGRICULTURAL COMMODITIES ACT	10.165

Audit Report Types

- Read only worksheet
- Report types:
 - U = Unmodified
 - Q = Qualified
 - A = Adverse
 - D = Disclaimer

	A	B	C
1	Major Program Audit Report Type		
2	U		
3	Q		
4	A		
5	D		
6			
7			
8			
9			
10			

Q&A: Workbook Validation

- I've followed the instructions precisely
- I've waited over 10 minutes
- My workbook is still not validating

Upload completed worksheet

Save your completed worksheet as an XLSX file and upload it below.

Selected file	Change file
federal-awards-workbook.xlsx	

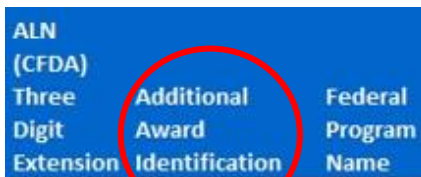
Validating your file...

Return to Report Home

Cancel

Auditor and auditee considerations:

Issue / Scenario	Current Status / Solution
Federal program name	Importance of accuracy
What information goes in additional award identification column	Subprogram identifier (e.g., ED alpha characters); COVID-19
Loan programs	Importance of identification
Columns A-R-auditee S-U auditor	Auditee & auditor involvement
“Other cluster” column	Not the Compliance Supplement definition



ALN
(CFDA)
Three
Digit
Extension

Additional
Award
Identification

Federal
Program
Name

The diagram illustrates the structure of an ALN (Additional Line Number) within a CFDA (Catalog of Federal Domestic Assistance). It shows a sequence of components: 'ALN (CFDA)', 'Three Digit Extension', 'Additional Award Identification' (which is circled in red), and 'Federal Program Name'.

Workbook 2: Notes to SEFA

Cover Sheet

- UEI
- Significant accounting policies
- De minimis cost rate
- **All** fields must be completed

	A	B
1	Federal Audit Clearinghouse fac.gov	This workbook contains two worksheets: a coversheet (this sheet) and a mandatory notes sheet. Before submitting, please make sure the fields below are filled out.
2	Version	1.0.0
3	Section	NotesToSefa
4	Auditee UEI:	
5	Describe the significant accounting policies used in preparing the SEFA. (2 CFR 200.510(b)(6))	
6	Did the auditee use the de minimis cost rate? (2 CFR 200.414(f))	
7	Please explain	
8		
9		
0		
1		
2		

Additional Notes

	A	B	C
1	Note title	Note content	Did Text Contain a Chart or Table?
2			

- For each note, all columns must be completed.
- Enter the title for each note. Each note should be on an individual row.
- Enter the full text of the note. Do not copy and paste any charts, tables, or footnotes.
- If the note does contain a chart, table or footnote, include the following statement in column B, “See the Notes to the SEFA for chart/table” and select “Y” for column C.

Workbook 3: Federal Awards Audit Findings

Form

	A	B	C	D	E	F	G	H	I	J	K	L
1	Award Reference	Audit Finding Reference Number	Type(s) of Compliance Requirement(s)	Modified Opinion	Other Matters	Material Weakness	Significant Deficiency	Other Findings	Questioned Costs	Repeat Findings from Prior Year	If Repeat Finding, provide Prior Year Audit Finding Reference Number(s)	Is Findings Combination Valid? (Read Only)
2												
3												
4												
5												

- Enter the award reference number as listed in Workbook 1: Federal Awards. Format: “AWARD-####”.
- Enter the audit finding reference number as noted in the SFQC. Format: “YYYY-###”.
- Select the type of compliance requirement(s) from the drop-down menu.
- Col K – If this is not a repeat finding, this column must be marked N/A

Auditor and auditee considerations:

Issue / Scenario	Current Status / Solution
Copying "Award-#####" information from Federal Awards workbook	In Census.gov this would auto-populate – Be aware!



Workbook 4: Federal Awards Audit Findings Text

Form

	A	B	C
1	Audit Finding Reference Number	Text of the Audit Finding	Did Text Contain a Chart or Table?
2			

- Enter the audit finding reference number as listed in Workbook 2: Federal Awards Findings. Format: “YYYY-###”.
- Enter the full text of the audit finding as it appears in the SFQC. Do not copy and paste charts, tables, or footnotes.
- If the finding does contain a chart, table or footnote, include the following statement in column B, “See the audit finding for chart/table” and select “Y” for column C.

Auditor and auditee considerations:

Issue / Scenario	Current Status / Solution
Row height cannot be increased	Take care when reviewing content as you will need to click on the cell



Workbook 5: Corrective Action Plan

Cover Sheet

- Just UEI

Federal Audit Clearinghouse fac.gov	This workbook contains two worksheets: a coversheet (this sheet) and a data entry sheet. Before submitting, please make sure the fields below are filled out.
Version	
Section	
Auditee UEI:	

Form

	A	B	C
1	Audit Finding Reference Number	Planned Corrective Action	Did Text Contain a Chart or Table?
2			
3			
4			

- Enter the audit finding reference number as listed in Workbook 3: Federal Awards Audit Findings. Format: “YYYY-###”.
- Enter the full text of the Corrective Action Plan. Do not include charts, tables, or footnotes.
- If the CAP does contain a chart, table or footnote, include the following statement in column B, “See the Corrective Action Plan for chart/table” and select “Y” for column C.

Optional Workbooks

Workbook 6

Additional UEs

This workbook is only necessary if the single audit report covers multiple UEs.

Workbook 7

Secondary auditors

This workbook is only necessary if multiple auditors did the audit work.

Workbook 8

Additional EINs

This workbook is only necessary if the single audit report covers multiple EINs.

Auditor and auditee considerations:

Issue / Scenario	Current Status / Solution
Workbook completion process	Importance of completing the workbooks in order
Workbook data can't be viewed once uploaded	Coordinate the review process

FAC Walkthrough: Finalizing

Tribal data release

Indian tribes or tribal organizations will need to **opt in** or **opt out** of making their reporting package **publicly** available.

Tribal data release

Determine if all information contained in the form SF-SAC and reporting package should be made publicly available.

If you suppress your reporting package, you must submit your reporting package directly to:

- any pass-through entities that awarded Federal funds; and
- any pass-through entities with findings related to Federal awards listed on the summary schedule of prior audit findings

For the full citation, see Uniform Guidance [2 CFR 200.512\(b\)\(2\)](#)

I certify that, to the best of my knowledge and belief, the entity has:

- ☒ Qualified as an Indian Tribe or Tribal Organization and **opts to** authorize the FAC to make the reporting package publicly available.
- ☐ Qualified as an Indian Tribe or Tribal Organization and **opts not** to authorize the FAC to make the reporting package publicly available.

Agree and sign Tribal data release:

Name of auditee certifying official

[your name]

Title of auditee certifying official

[your title]

Agree to Tribal data release

[Cancel](#)

Pre-certification validation

- Confirms and cross-validates data entry
- Error messages should direct you to impacted workbooks
- You can re-upload revised workbooks

Check to confirm you entered your data correctly throughout your single audit package. This tool also cross-validates the data in the forms and workbooks against each other.

If there are errors, you may re-upload the affected workbooks and/or edit the appropriate forms.

Cell	Field	Help Text
B3	Section	The workbook you tried to upload is for a different section..

Begin validation

Proceed to certification

[Cancel](#)

Lock for certification

You are now ready to lock your single audit submission for auditee and auditor certification. Each must review and certify the documents before they can be submitted to the FAC.

Once the single audit submission is locked for certification, you will not be able to edit or make changes to your data.

Make sure you save copies of your documents to your local drive before moving on to the next steps as the FAC does not maintain versions for you.

- Unlock from audit status page for any edits needed after this step
- This will require you to re-validate & re-lock

Lock for certification

[Cancel](#)

Audit certification process and confirming submission

- The Auditor Certifying Official must certify **first**.
- Auditee Certifying Officials are responsible for the contents of the single audit. They must certify **last**.
- Re-certification/re-upload for changes after this point

Auditor certification checklist

Check the box next to each item to confirm your report meets the requirements.

I acknowledge that:

- ☒ the data elements and information included in these workbooks are limited to those prescribed by the Office of Management and Budget;
- ☒ the information in these workbooks 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 Major Program Information and Financial statements was transferred by the auditor from the auditor's report(s) for the period described in the General Information, 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 single audit submission; 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 the Auditee information.

Save and continue to next section

[Cancel](#)

Auditor and auditee considerations:

Issue / Scenario	Current Status / Solution
My workbook is not validating	Review instructions; check accuracy
Unlock a submission after certification	Implemented late October
Why didn't I receive email notification of my submission	Planned improvement; not available at this time
When to execute the pre-certification data validation	This check is different than previous validations; identify errors early
My filing was incomplete; I want to delete it	Planned improvement; not available at this time
Certification order is different now	Coordinate certification process

Key takeaways

Panel discussion:

What do you think are the most important things that participants should take away from today's event?



Points to Remember

Automatic emails are not generated after each step of certification

Make sure the best UEI is entered as the main UEI;
Verify every UEI on an award document is included

Verify accuracy and matching between the SEFA
and the audit findings to avoid validation errors

You can't expand row height, so you'll need to click on the cells to review.
Use caution to avoid unwanted changes to the data.

Until we can edit access, pay special attention to
accuracy and completeness of user login information

Questions?

Resources

FAC Resources

Instructions -

<https://www.fac.gov/resources/instructions/>

FAC Help Center - <https://support.fac.gov/hc/en-us>

Updates from the FAC -

<https://www.fac.gov/info/updates/>

Current projects/improvements -

<https://github.com/orgs/GSA-TTS/projects/13/views/1>

Submit questions to – fac@gsa.gov

AICPA Audit Guide, *Government Auditing Standards* and Single Audits

Key resource for auditors

You should be using this Guide!

2023 edition **just released**



Order yours
[here!](#)

GAQC Resources

Auditees

Access GAQC Web event, [Preparing for Your First Single Audit: An Auditee Perspective](#))

Other recent GAQC resources for auditees

- [Procuring Governmental Services](#)
- [Tips for organizations subject to single audit requirements](#)
- [Getting Ready for a Single Audit](#)
- [FAQs for Organizations Needing a Single Audit](#)

Auditors

- Access GAQC 4-part 8 hour [Single Audit Fundamentals Events](#) (CPE offerings offered periodically)
- Practice Aid, [Government Auditing Standards Primer](#)
- [Single audit tips for auditors](#)
- [Smart Sampling in a Single Audit](#)
- [Tackling Internal Control Over Compliance in a Single Audit](#)

GAQC Web Site (www.aicpa.org/GAQC)

Key areas to check out and/or bookmark:

- [Archived GAQC Alerts](#)
- [Archived GAQC Web events](#)
- [Illustrative Auditor's Report Resource Center](#)
- [OMB Compliance Supplement Resource Center](#)
- [Single Audit Resources](#)



Other AICPA Resources

[Audit and Assurance](#)

A&A Technical Hotline (877) 242-7212
techinquiry@aicpa.org

[Ethics Division](#) (including AICPA Ethics Code)

- Ethics Hotline - ethics@aicpa.org or 888.777.7077

[Not-for-Profit Section](#) - For individuals interested in NFP A&A

[Quality Management resources](#)

[Peer Review](#)



How do I get my CPE certificate?

Access your CPE certificate by clicking the blue “CPE” icon

- If at the end of this presentation you are eligible for but unable to print your CPE certificate, please log back into this webcast in 24 hours and click the blue “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.



Thank you