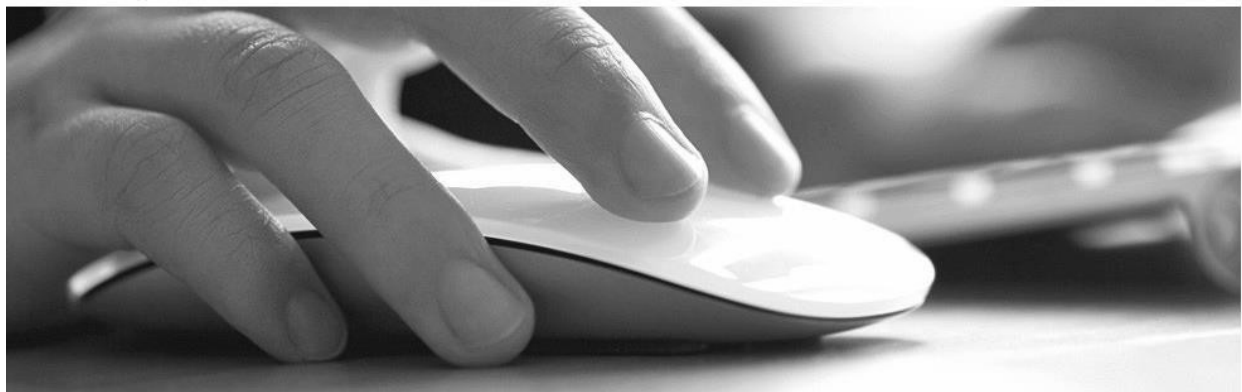




Image Management System (IMS) Public User's Manual



October 2022

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1 INTRODUCTION

This user's manual contains essential information that will enable the user to make full use of the Federal Audit Clearinghouse (FAC) Image Management System (IMS). It includes an overview of the dissemination/query system and detailed instructions on how to properly navigate the website.

According to OMB Uniform Guidance¹ and Circular A-133², non-federal entities that expend \$750,000 or more in federal awards (\$500,000 or more for fiscal years beginning prior to December 26, 2014) in a single fiscal period shall have a single audit or program-specific audit conducted for that year. Form SF-SAC and a reporting package must be sent to the FAC³.

The FAC/IMS is a web-based system for public users to query and download selected data elements from single audit submissions. The FAC does not alter any data reported, nor does it scrutinize or alter any reporting package for the purposes of redaction and distribution.

After reading this document, if you still have questions regarding the FAC/IMS, site navigation, querying procedures, report production, etc., please contact the FAC by emailing govs.fac.ides@census.gov or calling 1-866-306-8779.

2 IMPORTANT NOTES

2.1 User Manual Conventions

Instructions within the FAC/IMS User's Manual use the following conventions:

- Specific links, buttons, tabs, etc. the user should click are in **bold** within the instructions.
- Screenshots may be augmented with red oval(s) or arrow(s) to highlight one or more controls on a webpage.
- Menu choices or positions will be pipe, "|", delimited; for example, Main Menu | Important Notices.

2.2 Personally Identifiable Information

For single audit submissions qualifying under the OMB Uniform Guidance, the auditee has certified that the Form SF-SAC and reporting package does not include protected personally identifiable information (Protected PII) (2 CFR 200.79 and 2 CFR 200.82), or business identifiable information (BII), or if it does, the FAC is authorized to publicly post all information contained in the Form SF-SAC and the audit report.

Exemption for Indian Tribes or Tribal Organizations (as defined in the Indian Self-Determination, Education and Assistance Act (ISDEAA), 25 U.S.C 5304 (formerly 450(l))): auditees that qualify as an Indian Tribe or Tribal Organization may opt not to authorize the FAC to make the reporting package publicly available (tribes selecting this option must submit the reporting package to pass-through entities as described in 2 CFR 200.512(b)(2)).

To verify the FAC/IMS user's understanding of the above guidelines regarding PII and BII, users will be required to read and agree to an acknowledgement similar to Figure 1 when submitting a search query to FAC/IMS.

¹ <http://www.ecfr.gov/cgi-bin/text-idx?node=2:1.1.2.2.1&rgn=div5>

² https://harvester.census.gov/facweb/files/a133_revised_2007.pdf

³ See OMB Circular A-133, § _____.320(d) and Uniform Guidance, 2 CFR 200.512 (d).

Figure 1 - FAC/IMS Acknowledgement Statement for PII and BII

The Uniform Guidance (2 CFR 200.512) requires the FAC to make the reporting packages publicly available on a Web site. A senior level representative of the auditee (e.g., state controller, director of finance, chief executive officer, or chief financial officer) has signed a statement that the Form SF-SAC and reporting package does not include protected personally identifiable information (protected PII) or business identifiable information (BII), or if it does, the FAC is authorized to publicly post all information contained in the Form SF-SAC and the reporting package (audit report).

The Uniform Guidance (2 CFR 200.512 (b)(2)) allows auditees who qualify as an Indian Tribe or Tribal Organization (as defined in the Indian Self-Determination, Education and Assistance Act (ISDEAA), 25 U.S.C 5304 (formerly 25 U.S.C 450b(l))) to opt out of making their reporting packages publicly available on this site. If this option is exercised, the auditee becomes responsible for submitting the reporting package directly to any pass-through entities through which it has received a Federal award. The auditee would also be responsible for submitting the reporting package directly to any pass-through entities for which the summary schedule of prior audit findings reported the status of any findings related to Federal awards that the pass-through entity provided. Unless restricted by Federal statute or regulation, if the auditee opts not to authorize publication, it must make copies of the reporting package available for public inspection. For these exempted auditees, the text entered in Part II, Item 2, Part III, Item 5, and Part IV, Item 2 will not be publicly displayed on the Form SF-SAC for fiscal periods ending in 2019 or later.

☒ I acknowledge that I have read and understand the above statements

[Continue to Search Results](#)

If you need assistance, please contact the Federal Audit Clearinghouse (FAC) via [e-mail](#) or call 866-306-8779.
Version: 1.6.5.7

2.3 Single Audit Data Available on FAC/IMS

Users may query FAC/IMS for complete Uniform Guidance Single Audit reporting packages for all statewide, local governments, Indian tribes or tribal organizations (with the exception stated in [section 2.2](#)), institutions of higher education, and nonprofit organizations (non-Federal entities). Each Single Audit reporting package is approximately 15 to 200-plus pages in length, and the total file size for all files making up an individual Single Audit averages 1.5 MB each.

All OMB Uniform Guidance submissions are available for downloading via the FAC/IMS. Only the data collection form (Form SF-SAC) for OMB Circular A-133 submissions are available for downloading via the FAC/IMS.

2.4 Maximum FAC/IMS Query Records Returned

In order to improve FAC/IMS performance, the FAC has implemented a maximum threshold of 10,000 Single Audit records returned per query. If a user submits a query that returns more than 10,000 records, the user will receive an error message similar to the screenshot in Figure 2 and will be required to refine the query's search criteria until the query returns 10,000 records or less.

Figure 2 - FAC/IMS Too Many Records Returned Error Message

ERROR:

SEARCH SINGLE FAILED

YOUR SEARCH FOUND 316,914 RECORDS. HOWEVER, THE SYSTEM ONLY ALLOWS SEARCHES UP TO 10,000 RECORDS.

PLEASE USE THE **MODIFY SEARCH** BUTTON TO RETURN TO THE SEARCH SCREEN AND REFINE YOUR REQUEST.

Click the **Modify Search** button to immediately return to the search filter input webpage. Clicking the **Return to IMS Home** button will return the FAC/IMS home page (see Figure 3). The user's search filter selections are retained by FAC/IMS regardless of which button is clicked.

3 SYSTEM ACCESS

The FAC/IMS may be accessed by navigating to the following website:

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

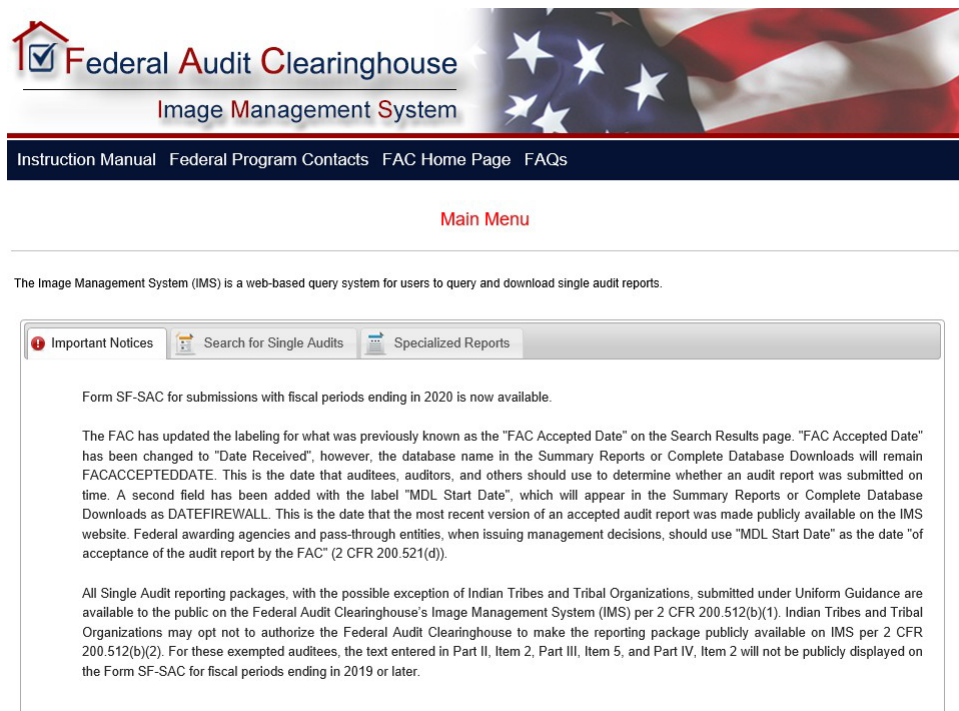
Because the FAC/IMS is a public website, no user accounts or login/logout procedures are required to use the FAC/IMS website or to access the selected single audit data elements which the FAC/IMS website makes available to the public.

Note: Only the Form SF-SAC is publicly available for A-133 submissions. The single audit Auditor's report will only be available for submissions with fiscal periods beginning on or after December 26, 2014 in accordance with the OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).

4 MAIN MENU

The initial landing page for the FAC/IMS will always display Main Menu | Important Notices tab.

Figure 3 - FAC/IMS Main Menu | Important Notices



From top to bottom and then from left to right for options on the same row, the following options are available on the FAC/IMS main menu:

1. **Instruction Manual** - clicking this link will open this document in the browser being used to access the FAC/IMS.
2. **Federal Program Contacts** - clicking this link will open up a PDF file of Appendix III of the OMB Compliance Supplement which lists Federal agency single audit contact numbers (<https://facdissem.census.gov/Documents/AgencyContact.pdf>).
3. **FAC Home Page** - clicking this link will navigate to the FAC home page (<https://facweb.census.gov>).

4. **FAQs** - clicking this link will open up a PDF file of the FAC/IMS Frequently Asked Questions (https://facdissem.census.gov/Documents/public_faqs.pdf).
5. **Important Notices tab** - see [section 5](#) for details.
6. **Search for Single Audits tab** - see [section 6](#) for details.
7. **Specialized Reports tab** - see [section 7](#) for details.
8. **e-mail link** - clicking this link will open an e-mail pop-up window allowing users to send e-mails to the FAC staff.

5 IMPORTANT NOTICES

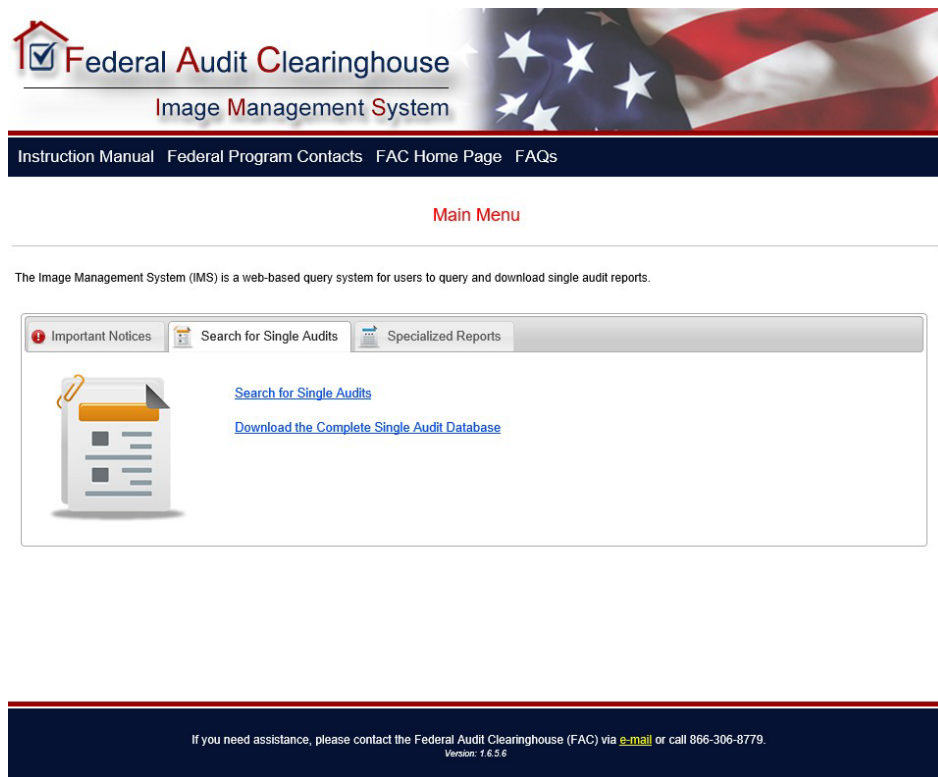
The Important Notices tab will display significant information such as FAC/IMS unavailability due to scheduled maintenance, scheduled system upgrades, patches, or new releases, and other system-related notices that may impact FAC/IMS users.

This tab does not provide users with any functionality. It strictly provides information. See Figure 3 above for a screenshot of the Important Notices tab.

6 SEARCH FOR SINGLE AUDITS

The Search for Single Audits tab provides users with the capability to search for submissions from 2012 to the present in a single search query. To navigate to this tab, click the **Search for Single Audits** tab in the FAC/IMS Main Menu. After clicking the **Search for Single Audits** tab, the following webpage will be displayed.

Figure 4 - FAC/IMS Main Menu | Search for Single Audits



6.1 Search for Submissions

To search for submissions, click the **Search for Single Audits** link. After clicking this link, the following webpage will be displayed:

Search

Clear Search Filters

Return to IMS Home

GENERAL INFORMATION

Fiscal Year (Required)

☒ All Years

☐ 2022

☐ 2021

☐ 2020

FAC Release Date (MM/DD/YYYY)

From

To

Fiscal Period End Date (MM/DD/YYYY)

From

To

Audit Type

☐ Single Audit

☐ Program-Specific Audit

☐ Alternative Compliance Examination Engagement

Auditee EIN

Auditee EIN Relationship

Either

Auditor EIN

Auditor EIN Relationship

Either

Unique Entity ID

Unique Entity ID Relationship

Either

Auditee Name

Auditor Name

Auditee State

select all

unselect all

☐ Alabama

☐ Alaska

☐ American Samoa

☐ Arizona

FINANCIAL STATEMENTS

FEDERAL AWARDS

FEDERAL AWARDS FINDINGS DETAILS (2013 AND BEYOND)

Note: this webpage uses an accordion-type section display control to facilitate inputting search filters for the following categories:

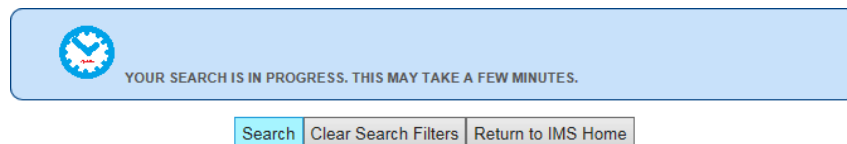
- GENERAL INFORMATION - see [section 6.1.1](#) for details
- FINANCIAL STATEMENTS - see [section 6.1.2](#) for details
- FEDERAL AWARDS - see [section 6.1.3](#) for details
- FEDERAL AWARDS FINDINGS DETAILS (2013 AND BEYOND) - see [section 6.1.4](#) for details

Only one search filter category can be expanded and displayed at a time. Expand a selected search filter category by clicking the triangle to the left of the category title.

The functionality of the three buttons at the top and bottom of the Search for Single Audits form are described below:

- **Search** - clicking this button will submit your search query to FAC/IMS. The following message may appear on the webpage while the search is being processed:

Figure 6 - FAC/IMS Search for Single Audits | Search in Progress



If the search returns more than 10,000 records, you will have to refine your search to reduce the number of records returned to 10,000 or less. For details, please see [section 2.4](#).

After a successful audits search, in which 1-10,000 records are returned, a webpage similar to Figure 16 will be displayed.

Details on how to download a single SF-SAC form, a single audit, or multiple audit packages including audit reports and an inventory list of audit reports downloaded are provided in [section 6.2](#).

- **Clear Search Filters** - clicking this button will clear all single audit report search filters except Fiscal Year (Required), which will be set to its default setting of All Years.
- **Return to IMS Home** - clicking this button will result in the FAC/IMS home page being displayed (see Figure 3).

6.1.1 General Information Search Filters

If necessary, expand the GENERAL INFORMATION search filter section by clicking the triangle to the left of the section title. Figure 5 provides a screenshot of the GENERAL INFORMATION section. Descriptions and operational instructions for each GENERAL INFORMATION search filter are provided below:

- **Fiscal Year (Required)** - This search filter is required. The default setting will be All Years. To select an individual FY or multiple years, you must first uncheck the All Years check box. Likewise, to check the All Years check box, you must first uncheck all of the individual FY checkboxes. This filter will return all audits with a fiscal year end date in the selected year.
- **FAC Release Date (MM/DD/YYYY)** - This search filter is made up of two inputs - a "From" and a "To" date; both of these filter inputs are optional. After clicking inside either the From or To input box, a calendar tool will automatically open on the webpage as depicted in the

following screenshot. This filter will return all audits that were posted to the FAC/IMS for viewing during the entered date range.

Figure 7 - FAC/IMS Search for Single Audits | General Information | FAC Release Date Calendar Tool

FAC Release Date (MM/DD/YYYY)

From To

Apr 2020

Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

The use of the calendar tool is recommended to avoid any errors when inputting dates. Alternatively, dates may be typed into the From or To input boxes. FAC/IMS validates all input dates, which must comply with the following:

- Date must use MM/DD/YYYY format
 - Date must exist (e.g., 6/31/2012, 21/1/2008, etc., are not valid)
 - From Date must precede To Date
 - Date must be entered into both From and To Date.
- **Fiscal Period End Date (MM/DD/YYYY)** - This search filter is made up of two inputs - a “From” and a “To” date; both of these filter inputs are optional. After clicking inside either the From or To input box, a calendar tool will automatically open on the webpage as depicted in the following screenshot. This filter will return all audits with a Fiscal Period End Date between the entered date range.

Figure 8 - FAC/IMS Search for Single Audits | General Information | Fiscal Period End Date Calendar Tool

Fiscal Period End Date (MM/DD/YYYY)

From To

Apr 2020

Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

The use of the calendar tool is recommended to avoid any errors when inputting dates. Alternatively, dates may be typed into the From or To input boxes. FAC/IMS validates all input dates, which must comply with the following:

- Date must use MM/DD/YYYY format

- Date must exist (e.g., 6/31/2012, 21/1/2008, etc., are not valid)
- From Date must precede To Date
- Date must be entered into both From and To Date.
- **Audit Type** - This filter is optional. Use this filter to select an audit type. This filter will return all submissions with the selected audit type(s). If no audit types are selected, records will be returned as if all audit types were selected.
- **Auditee EIN** - This filter is optional; enter one or more auditee EINs, separating individual EINs with a return (e.g., Enter key). EINs must be nine digits in length and contain digits 0-9 only. Only enter the nine digits, no hyphens (-) or special characters are permitted. FAC/IMS validates all EINs and provides error messages if one or more EINs fails validation. Note: an extra blank line at the bottom of a list of EINs will cause FAC/IMS to provide an EIN error message. This filter will return all audits that listed the auditee EIN on the Form.
- **Auditee EIN Relationship** - This filter is optional and is only available if one or more auditee EINs are entered in the Auditee EIN search filter. The default setting is Either. An auditee EIN can be either primary or secondary for each submission. When searching for submissions by auditee EIN(s), FAC/IMS users may use this search filter to search for only primary auditee EIN(s), only secondary auditee EIN(s), or either primary or secondary auditee EIN(s). No text can be entered into this search filter and, therefore, FAC/IMS will not generate any error messages associated with this filter.
- **Auditor EIN** - This filter is optional; enter one or more auditor EINs, separating individual EINs with a return (e.g., Enter key). EINs must be nine digits in length and contain digits 0-9 only. Only enter the nine digits, no hyphens (-) or special characters are permitted. FAC/IMS validates all EINs and provides error messages if one or more EINs fails validation. Note: an extra blank line at the bottom of a list of EINs will cause FAC/IMS to provide an EIN error message. This filter will return all audits that listed the auditor EIN on the Form.
- **Auditor EIN Relationship** - This filter is optional and is only available if one or more auditor EINs are entered in the Auditor EIN search filter. The default setting is Either. An auditor EIN can be either primary or secondary for each submission. When searching for submissions by auditor EIN(s), FAC/IMS users may use this search filter to search for only primary auditor EIN(s), only secondary auditor EIN(s), or either primary or secondary auditor EIN(s). No text can be entered into this search filter and, therefore, FAC/IMS will not generate any error messages associated with this filter.
- **Unique Entity ID** - This filter is optional; enter one or more UEIs, separating individual UEIs with a return (e.g., Enter key). UEIs must be 12 alpha-numeric characters in length. Only enter the 12 alpha-numeric characters, no hyphens (-) or special characters are permitted. FAC/IMS validates all UEIs and provides error messages if one or more UEIs fails validation. Note: an extra blank line at the bottom of a list of UEIs will cause FAC/IMS to provide a UEI error message. This filter will return all audits that listed the UEI on the Form.
- **Unique Entity ID Relationship** - This filter is optional and is only available if one or more UEIs are entered in the Unique Entity ID search filter. The default setting is Either. A UEI can be either primary or secondary for each submission. When searching for submissions by UEI(s), FAC/IMS users may use this search filter to search for only primary UEI(s), only secondary UEI(s), or either primary or secondary UEI(s). No text can be entered into this

search filter and, therefore, FAC/IMS will not generate any error messages associated with this filter.

- **Auditee Name** - This filter is optional; use this search filter if the auditee's name is known in full or in part as the FAC/IMS uses this filter to conduct a full wildcard search against this filter's value. For example, if "COMMUNITY" is entered into this search filter and a search submitted, records similar to the following auditee names are returned: COMMUNITY CENTER OF ABC, ABC COMMUNITY CENTER, IMPROVING ABC COMMUNITY, etc.
- **Auditor Name** - This filter is optional; use this search filter if the auditor firm's name is known in full or in part as the FAC/IMS uses this filter to conduct a full wildcard search against this filter's value. For example, if "LLP" is entered into this search filter and a search submitted, records similar to the following auditee names are returned: CLIFTONLARSONALLEN LLP, KPMG LLP, PRICEWATERHOUSECOOPERS LLP, etc.
- **Auditee State** - This filter is optional and provides select all and unselect all functionality. Use this filter to select an individual state/U.S. territory or multiple states/U.S. territories in support of regional analyses. The states and U.S. territories are listed in alphabetical order. This filter will return all submissions with the selected state(s) and/or U.S. territory(ies). If no states or territories are selected, records will be returned as if all states and territories were selected.

Details on how to download a single SF-SAC form, a single audit, or multiple audit packages including audit reports and an inventory list of audit reports downloaded are provided in [section 6.2](#).

6.1.2 Financial Statements Search Filters

If necessary, expand the FINANCIAL STATEMENTS search filter section by clicking the triangle to the left of the section title. Figure 9 provides a screenshot of the FINANCIAL STATEMENTS section.

Figure 9 - FAC/IMS Search for Single Audits | FINANCIAL STATEMENTS

Descriptions and operational instructions for each FINANCIAL STATEMENTS search filter are provided below:

- What was the auditor's opinion on the financial statements?** - This search filter is made up of two inputs - the type of opinion on the financial statements and a Contains option. These filter inputs are optional. Multiple opinions can be selected at a time. To search for submissions for a selected opinion type and a "family" of combination opinions, select the opinion type of interest, then check the Contains checkbox. When the Contains checkbox is checked, the FAC/IMS conducts a wildcard search (i.e. an opinion of "Unmodified", also known as "U", is treated as "*U*" during the query) against that type of opinion. For example, if "Unmodified Opinion" is selected and the Contains checkbox is checked, submissions with opinion combinations of "U", "UQ", "UQA", "UQD", "UQAD", "UA", "UAD", and "UD" would be returned in the query's results.
- What was the auditor's opinion on the special purpose framework?** - This search filter is made up of two inputs - the type of opinion on the special purpose framework and a Contains option. These filter inputs are optional. Multiple opinions can be selected at a time. To search for submissions for a selected opinion type and a "family" of combination opinions, select the opinion type of interest, then check the Contains checkbox. When the Contains checkbox is checked, the FAC/IMS conducts a wildcard search (i.e. an opinion of "Unmodified", also known as "U", is treated as "*U*" during the query) against that type of opinion. For example, if "Unmodified Opinion" is selected and the Contains checkbox is checked, submissions with opinion combinations of "U", "UQ", "UQA", "UQD", "UQAD", "UA", "UAD", and "UD" would be returned in the query's results.

6.1.3 Federal Awards Search Filters

If necessary, expand the FEDERAL AWARDS search filter section by clicking the triangle to the left of the section title. Figure 10 and Figure 11 below provide screenshots of the FEDERAL AWARDS section.

Figure 10 - FAC/IMS Search for Single Audits | FEDERAL AWARDS Top Section

FEDERAL AWARDS

Federal Agencies with Current or Prior Year Audit Findings on Direct Awards

select all | unselect all

☐ 01 - African Development Foundation
☐ 23 - Appalachian Regional Commission
☐ 88 - Architectural & Transportation Barriers Compliance Board
☐ 13 - Central Intelligence Agency
☐ 29 - Commission on Civil Rights

CFDA Number

Prefix Extension Contains ?

Add

Prefix	Extension	Contains?

Direct Award

Additional Award Identification

Cluster Name

Cluster Name Dropdown Or Cluster Name Manual Entry Contains ?

Add

Cluster Name	Contains?

Loan/Loan Guarantee?

Figure 11 - FAC/IMS Search for Single Audits | FEDERAL AWARDS Bottom Section

Name of Pass-through Entity and Identifying Number

Name of Pass-through Entity Identifying Number Assigned by the Pass-through Entity Contains ?

Add

Passthrough Name	Passthrough Id	Contains?

Federal Award Passed Through to Subrecipients

Major Program

Type of Audit for Major Programs

Federal Award Findings

Cognizant or Oversight Agency (FAC Calculated)

To activate this search field, you must enter a value for "Cognizant or Oversight Agency (FAC Calculated)" above

Name of Federal Cognizant/Oversight Agency

select all | unselect all


☐ 01 - African Development Foundation
☐ 23 - Appalachian Regional Commission
☐ 88 - Architectural & Transportation Barriers Compliance Board
☐ 13 - Central Intelligence Agency
☐ 29 - Commission on Civil Rights

Descriptions and operational instructions for each FEDERAL AWARDS search filter are provided below:


- **Federal Agencies with Current or Prior Year Audit Findings on Direct Awards** - This filter is optional and provides select all and unselect all functionality. Use this filter to select one or more federal agency that have had audit findings in the current or prior FY on direct awards. The federal agencies are listed in alphabetical order. Please see [Appendix A](#) for the complete list of federal agencies as defined by OMB Circular A-133 and Uniform Guidance, sorted by CFDA number and sorted alphabetically.
- **CFDA Number** - This search filter is made up of three inputs - CFDA Prefix, CFDA Extension, and a Contains option for the Extension. All of these filter inputs are optional. To search for submissions for a specific CFDA, use the Prefix drop-down box to select a CFDA, and then click the **Add** button. Multiple CFDA's (up to 10) can be added.

Note: CFDA data must appear in the table shown inside the red oval in Figure 12 in order for FAC/IMS to include it as a search criterion.

Figure 12 - FAC/IMS Search for Single Audits | Federal Awards | CFDA Table

CFDA Number 

Prefix Extension Contains ?

07 ▾ - 0 ☐  **Add**

Prefix	Extension	Contains?	
07	0		Delete

To search for submissions for a specific CFDA number, use the Prefix drop-down to select a CFDA Prefix, enter the extension in the Extension text box, then click the **Add** button.


To search for submissions for a specific CFDA prefix and a “family” of CFDA extensions, use the Prefix drop-down to select a CFDA prefix, enter one digit or two digits of the extension family in the Extension text box, check the Contains checkbox, then click the **Add** button. When the Contains checkbox is checked, the FAC/IMS conducts a wildcard search (i.e., an extension of “0” is treated as “*0*” during the query) against that extension. For example, if a prefix of “07” and an extension of “0” are entered into the CFDA Number table and the Contains checkbox is checked, records similar to the following CFDA prefix and extension combinations are returned: “07.106”, “07.019”, “07.430”, etc.

- **Direct Award** - This search filter is optional. Set to Yes to find submissions that indicated at least one direct award. Set to No to find submissions that indicated at least one indirect award. Leave blank to search for both direct and indirect award submissions.
- **Additional Award Identification** - This search filter is optional. Use this search filter if the auditee entered other information to identify the Federal award, i.e. the CFDA Extension was unknown. This filter conducts a full wildcard search against this filter's value. For example, if “2015A” is part of a contract number that was entered for an award and is entered into this search filter and a search submitted, records similar to the following award identification are returned: DC-2015A007, 2015ARIZONA, TEXASED_2015A, etc.
- **Cluster Name** - This search filter is made up of three inputs: Cluster Name dropdown or entry, and a Contains option. These filter inputs are optional. To search for submissions for a specific cluster, either use the Cluster Name Dropdown box or the Cluster Name Manual


Entry to select a cluster, and then click the **Add** button. Multiple clusters (up to 10) can be added.

Note: Cluster data must appear in the table shown inside the red oval in Figure 13 in order for FAC/IMS to include it as a search criterion.

Figure 13 - FAC/IMS Search for Single Audits | Federal Awards | Cluster Table

Cluster Name 

Cluster Name Dropdown Or Cluster Name Manual Entry Contains ?

☐  **Add**


Cluster Name	Contains?	
FEDERAL TRANSIT CLUSTER	✓	Delete

To search for submissions for a specific cluster and a “family” of cluster names, use either the Cluster Name Dropdown or Cluster Name Manual Entry box, check the Contains checkbox, then click the **Add** button. When the Contains checkbox is checked, the FAC/IMS conducts a wildcard search (i.e., a Cluster Name of “RESEARCH” is treated as “*RESEARCH*” during the query) against that cluster name. For example, if a Cluster Name of “STATE” is manually entered and the Contains checkbox is checked, submissions similar to the following Cluster Names are returned: CLEAN WATER STATE REVOLVING FUND CLUSTER, TEXAS STATE WILDLIFE CLUSTER - 2016_ABC, STATE CLUSTER, etc.


- **Loan/Loan Guarantee** - This search filter is optional. Set to Yes to find submissions that indicated at least one loan/loan guarantee award. Set to No to find submissions that indicated at least one non-loan/loan guarantee award. Leave blank to search for both loan/loan guarantee and non-loan/loan guarantee submissions.
- **Name of Pass-through Entity and Identifying Number** - This search filter is made up of three inputs - Name of Pass-through Entity, Identifying Number Assigned by the Pass-through Entity, and a Contains option. All of these filter inputs are optional. To search for submissions for a specific pass-through entity, either use the Name of Pass-through Entity box and/or the Identifying Number Assigned by the Pass-through Entity to enter a pass-through entity, and then click the **Add** button. Multiple pass-through entities (up to 10) can be added.

Note: Pass-through data must appear in the table shown inside the red oval in Figure 14 in order for FAC/IMS to include it as a search criterion.

Figure 14 - FAC/IMS Search for Single Audits | Federal Awards | Pass-through Table

Name of Pass-through Entity and Identifying Number 

Name of Pass-through Entity Identifying Number Assigned by the Pass-through Entity Contains ?

☐  **Add**

Passthrough Name	Passthrough Id	Contains?	
STATE	2015	✓	Delete

To search for submissions for a specific pass-through entity and a “family” of pass-through entities, use either the Name of Pass-through Entity and/or Identifying Number Assigned by the Pass-through Entity, check the Contains checkbox, then click the **Add** button. When the Contains checkbox is checked, the FAC/IMS conducts a wildcard search (i.e., a pass-through name or ID of “RESEARCH” is treated as “*RESEARCH*” during the query) against that pass-through. For example, if a Name of Pass-through Entity of “STATE” is manually entered and the Contains checkbox is checked, submissions similar to the following Pass-through Entity Names are returned: STATE OF VA DEPT OF TRANSPORTATION, FLORIDA STATE UNIVERSITY - 2016_ABC, NEW YORK STATE EDUCATION, etc.

- Federal Award Passed Through to Subrecipients - This search filter is optional. Set to Yes to find submissions that indicated at least one award that was passed through to subrecipients. Set to No to find submissions that indicated at least one award was not passed through to subrecipients. Leave blank to search for both awards that were and were not passed through to subrecipients.
- Major Program - This search filter is optional. Set to Yes to find submissions that indicated at least one major program. Set to No to find submissions that indicated at least one program is not designated as a major program. Leave blank to search for both major program and non-major-program submissions.
- Type of Audit for Major Programs - This search filter is optional. Use the drop-down box to select a type of audit for major programs. Only one type of audit may be selected from the following options. This filter will return all submissions that listed the selected type of audit on at least one major program:
 - Unqualified/Unmodified Opinion
 - Qualified Opinion
 - Adverse Opinion
 - Disclaimer of Opinion
- Federal Award Findings - This search filter is optional. Set to Yes to find submissions that indicated at least one award with at least one federal award finding. Set to No to find submissions that indicated at least one award without any federal award findings. Leave blank to find submissions regardless of their federal award findings status.
- Cognizant or Oversight Agency (FAC Calculated) - This search filter is optional. Set to Cognizant to find submissions associated with FAC calculated cognizant agencies. Set to Oversight to find submissions associated with FAC calculated oversight agencies. Leave blank to find all submissions regardless of their FAC calculated cognizant/oversight agency status.
- Name of Federal Cognizant/Oversight Agency - This filter is optional and is only activated if Cognizant or Oversight is selected in the Cognizant or Oversight Agency (FAC Calculated) filter. This filter provides select all and unselect all functionality. Use this filter to select one or more cognizant/oversight federal agency; the federal agencies are listed in alphabetical order. Please see [Appendix A](#) for the complete list of federal agencies as defined by OMB Circular A-133 and Uniform Guidance, sorted by CFDA prefix and sorted alphabetically.

Details on how to download a single SF-SAC form, a single audit, or multiple audit packages (including audit reports and an inventory list of audit reports downloaded) are provided in [section 6.2](#).

6.1.4 Federal Awards Findings Details (2013 and Beyond) Search Filters

If necessary, expand the FEDERAL AWARDS FINDINGS DETAILS (2013 AND BEYOND) search filter section by clicking the triangle to the left of the section title. Figure 15 below provides a screenshot of the FEDERAL AWARDS FINDINGS DETAILS (2013 AND BEYOND) section.

Figure 15 - FAC/IMS Search for Single Audits | FEDERAL AWARDS FINDINGS DETAILS (2013 AND BEYOND)

FEDERAL AWARDS FINDINGS DETAILS (2013 AND BEYOND)

Federal Award Findings Details (2013 and beyond) [select all](#) | [unselect all](#)

	Modified Opinion	Other Matters	Material Weakness	Significant Deficiency	Other Findings
<input type="checkbox"/>	Y	N	N	N	N
<input type="checkbox"/>	Y	N	Y	N	N
<input type="checkbox"/>	Y	N	N	Y	N
<input type="checkbox"/>	N	Y	N	N	N
<input type="checkbox"/>	N	Y	Y	N	N
<input type="checkbox"/>	N	Y	N	Y	N
<input type="checkbox"/>	N	N	Y	N	N
<input type="checkbox"/>	N	N	N	Y	N
<input type="checkbox"/>	N	N	N	N	Y

Type(s) of Compliance Requirement(s) ⓘ

Type(s) of Compliance Requirement(s) Contains? ☐ ⓘ

Compliance Requirement	Contains?
<input type="text"/>	<input type="checkbox"/>

Repeat Finding Questioned Costs

Descriptions and operational instructions for each FEDERAL AWARDS FINDINGS DETAILS (2013 AND BEYOND) search filter are provided below:

- Federal Award Findings Details (2013 and beyond).** Beginning with FY 2013 Single Audit submissions, federal award findings are categorized based upon the following findings Yes/No data elements:
 - Modified Opinion
 - Other Matters
 - Material Weakness
 - Significant Deficiency
 - Other Findings

This filter is optional and provides select all and unselect all functionality. There are ten validation selections - the nine combinations displayed in Figure 15 and select/unselect all. Use this filter to select the finding type of interest. This filter will return all submissions with at least one finding with the selected finding type. Leave blank to search for submissions regardless of finding type.

- Type(s) of Compliance Requirement(s)** - This search filter is made up of two inputs - the Type of Compliance Requirement and a Contains option. These filter inputs are optional. Multiple types can be selected at a time. To search for submissions for a specific type and a “family” of combination types, select the type of interest, check the Contains checkbox, then click the **Add** button. When the Contains checkbox is checked, the FAC/IMS conducts a wildcard search (i.e. a type of “A” is treated as “*A*” during the query) against that type of compliance requirement. For example, if “C”

is selected and the Contains checkbox is checked, submissions similar to the following types of compliance requirements combinations are returned: "C", "AC", "CFG", etc.

Note: For submissions qualifying under the Uniform Guidance, types of compliance requirements D and K are not valid types.


- **Repeat Finding** - This search filter is optional. Set to Yes to find submissions that indicated at least one finding in the selected year is a repeat finding from the immediate prior audit year. Set to No to find submissions that indicated at least one finding in the selected year is not a repeat finding from the immediate prior audit year. Leave blank to search for submissions regardless of their repeat finding status.
- **Questioned Costs** - This search filter is optional. Set to Yes to find submissions that indicated at least one finding had questioned costs. Set to No to find submissions that indicated at least one finding did not have questioned costs. Leave blank to search for submissions regardless of their questioned costs status.

Details on how to download a single SF-SAC form, a single audit, or multiple audit packages (including audit reports and an inventory list of audit reports downloaded) are provided in the following section.

6.2 Working with Single Audit Output

After a successful audits search, in which 1-10,000 records are returned, a webpage, similar to the page depicted in the following two screenshots, will be displayed.

Figure 16 - FAC/IMS Search for Single Audits | Output | Top Portion

YOUR SEARCH FOUND **29** RECORD(S)  [Download Summary Report](#)

SEARCH CRITERIA:

- FISCAL YEAR : **ALL YEARS**
- FAC RELEASE DATE :
- FISCAL PERIOD END DATE :
- AUDIT TYPE :
- AUDITEE EIN :
- AUDITEE EIN RELATIONSHIP :
- AUDITOR EIN :
- AUDITOR EIN RELATIONSHIP :
- UNIQUE ENTITY ID :
- AUDITEE UEI RELATIONSHIP :
- AUDITEE NAME :
- AUDITOR NAME :
- AUDITEE STATE : **AS**
- FINANCIAL STATEMENT OPINION :
- SPECIAL FRAMEWORK OPINION :
- FEDERAL AGENCIES WITH CURRENT OR PRIOR YEAR AUDIT FINDINGS ON DIRECT AWARDS :
- CFDA NUMBERS :
- ADDITIONAL AWARD IDENTIFICATION :
- CLUSTER NAME :
- LOAN/LOAN GUARANTEE :
- PASSTHROUGH :
- SUB RECIPIENT AWARD :
- DIRECT AWARD :
- MAJOR PROGRAM :
- TYPE OF AUDIT FOR MAJOR PROGRAMS :
- FEDERAL AWARD FINDINGS :
- COGNIZANT OR OVERSIGHT AGENCY (FAC CALCULATED) :
- NAME OF FEDERAL COGNIZANT/OVERSIGHT AGENCY :
- FEDERAL AWARD FINDINGS DETAILS (2013 AND BEYOND) :
- COMPLIANCE REQUIREMENT :
- REPEAT FINDING :
- QUESTIONED COSTS :

Modify Search
Return to IMS Home

Note: Due to formatting restrictions in the FAC database, the text input into Part III, Item 5 (Text of the Audit Findings) and Part IV (Text of the Corrective Action Plan) may not convey the full meaning of the audit finding or CAP. Users should refer to the reporting package to view the text as it was intended.

You have selected 24 items for download. If an electronic audit does not exist then no audit download link is available

Selected Audit Reports ▼

Download Audits



Auditee EIN	Auditee Name	City	State	Fiscal Year End Date	MDL Start Date ¹	Date Received ²	File Name	Form	Audit 	Download 
		PAGO PAGO	AS	09/30/2019	08/05/2020	07/30/2020	21855020191	Form	Audit	<input checked="" type="checkbox"/>
		PAGO PAGO	AS	09/30/2018	09/19/2019	08/19/2019	21855020182	Form	Audit	<input checked="" type="checkbox"/>
		PAGO PAGO	AS	09/30/2017	03/22/2019	02/14/2019	21855020172	Form	Audit	<input checked="" type="checkbox"/>

Figure 17 - FAC/IMS Search for Single Audits | Output | Bottom Portion

	PAGO PAGO	AS	09/30/2015	05/05/2016	05/04/2016	23631820151	Form		<input type="checkbox"/>
	PAGO PAGO	AS	09/30/2020	06/09/2021	06/06/2021	19440120201	Form	Audit	<input checked="" type="checkbox"/>
	PAGO PAGO	AS	09/30/2019	05/14/2020	05/12/2020	19440120191	Form	Audit	<input checked="" type="checkbox"/>

1. The date that the most recent version of an accepted and valid audit report submission was made publicly available by the FAC on this website. Federal awarding agencies and pass-through entities, when issuing management decisions, should use "MDL Start Date" as the date "of acceptance of the audit report by the FAC" (2 CFR 200.521(d)).
 2. The original date an audit report was submitted to the FAC that passed FAC screening and was accepted as a valid report submission. This is the date that auditees, auditors, and others should use to determine whether an audit report was submitted on time

Selected Audit Reports ▼

Download Audits

You have selected 24 items for download. If an electronic audit does not exist then no audit download link is available

Modify Search

Return to IMS Home

The Search for Single Audits output webpage provides a summary of the search criteria used to create the output at the top of the webpage and displays all submissions returned, 25 reports at a time, in the output table. The output table is initially sorted by column Auditee EIN in descending order.

The capability to navigate amongst the pages of submissions is provided at the bottom of the output webpage. Note: only the *latest* version of each submission is displayed in the output table.

Descriptions and operational instructions for each control on the Search for Single Audits output page are provided below:

- **Download Summary Report** - Click this link to download a summary report for the search criteria selected. After clicking this link, there may be a slight delay as FAC/IMS creates the summary report in an Excel file. Eventually, an open/save file dialog window, similar to that shown in Figure 18, will be displayed. To save the summary report to a directory or folder of your choosing, execute the following step-by-step instructions.

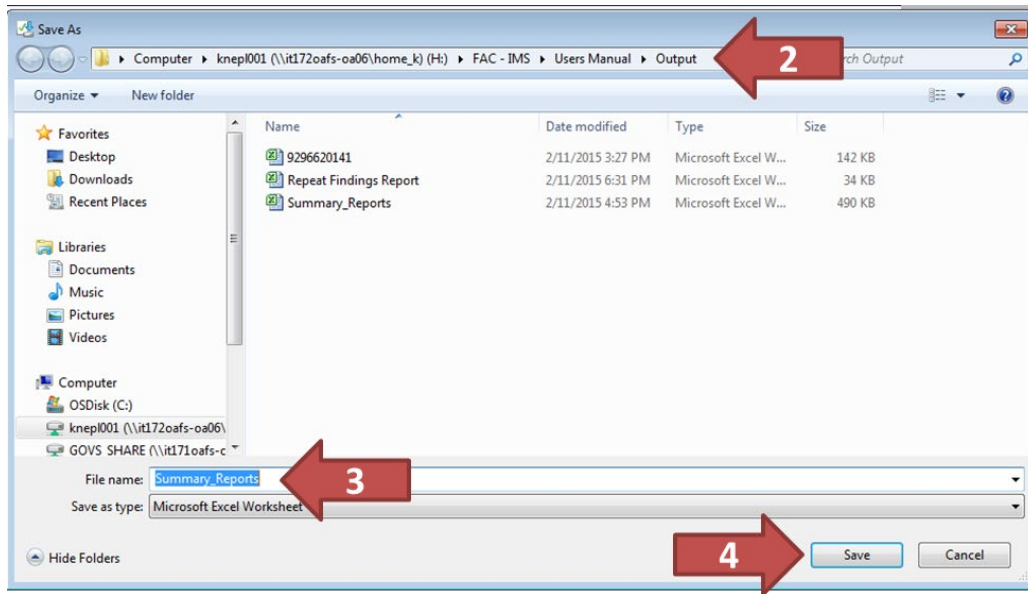
Step 1: Click the **downward-point triangle**, Figure 18, to the right of the **Save** button and select option **Save as** (not shown in Figure 18). After selecting option **Save as**, the standard file Save As window, as shown in Figure 19, will be displayed.

Figure 18 - FAC/IMS Search for Single Audits | Output | Save Summary Report

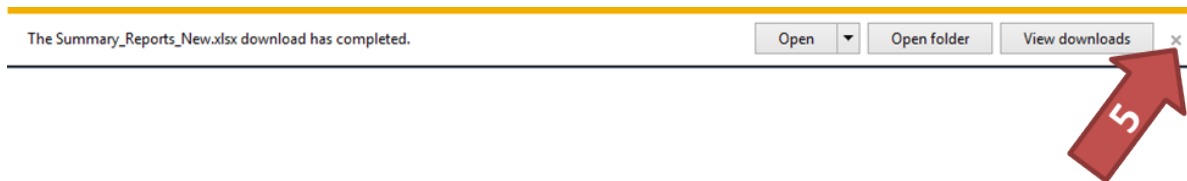
Step 2: Navigate to the folder of your choice.

Step 3: Update the filename if desired.

Step 4: Click the **Save** button. After clicking the **Save** button, a download complete dialog window, similar to that shown in Figure 20, will be displayed.

Figure 19 - FAC/IMS Search for Single Audits | Output | Save As Window

Step 5: Select the option desired or close this window by clicking the X in far right-hand side of the window.

Figure 20 - FAC/IMS Search for Single Audits | Output | Download Complete

The summary report Excel file, shown in Figure 21, contains the following sixteen tabs. The last of these tabs provides data definitions for the data provided in the other tabs in the summary report. These data definitions are provided in [Appendix B](#).

- Read Me - repeats the disclaimer provided in Figure 1
- Search Summary - repeats the search criteria shown in Figure 16
- GENERAL INFO
- CFDA INFO
- PASSTHROUGH
- FINDINGS
- AGENCY INFO
- EIN INFO
- DUNS INFO
- UEI INFO
- MULTIPLE CPAS INFO
- NOTES
- FINDINGSTEXT
- CAPTEXT
- REVISION
- KEY FOR FAC INFO - provides data definitions

Figure 21 - FAC/IMS Search for Single Audits | Output | Summary Report in Excel File

	A	B	C	D	E	F
1			Summary Report			
2			Report Generated 09/08/2022			
3						
4			<u>Search Summary</u>			
5		Search Criteria				
6		Fiscal Year	All Years			
7		FAC Release Date				
8		Fiscal Period End Date				
9		Audit Type				
10		Auditee EIN				
11		Auditee EIN Relationship				
12		Auditor EIN				
13		Auditor EIN Relationship				
14		Unique Entity ID				
15		Auditee UEI Relationship				
16		Auditee Name				
17		Auditor Name				
18		Auditee State	AS			
19		Financial Statement Opinion				
20		Special Framework Opinion				
21		Federal Agencies with Current or Prior Year Audit Findings on Direct Awards				
22		CFDA Numbers				
23		Additional Award Identification				
24		Cluster Name				
25		Loan/Loan Guarantee				
26		Passthrough				
27		Sub Recipient Award				
28		Direct Award				
29		Major Program				
30		Type of Audit for Major Programs				
31		Federal Award Findings				
32		Cognizant or Oversight Agency (FAC Calculated)				
33		Name of Federal Cognizant/Oversight Agency				
34		Federal Award Findings Details (2013 and beyond)				
35		Compliance Requirement				
36		Repeat Finding				
37		Questioned Costs				
38						
39						
40		Total Results Returned:	29			
41						
42						
43						
44						
45						
46						
47						
48						

- **Modify Search** - Click this button to return to the Search for Single Audits search filter input webpage. Note: this button is also available at the bottom of the output webpage as displayed in Figure 17.
- **Return to IMS Home** - Click this button to return to the FAC/IMS home page, displayed in Figure 3. Note: this button is also available at the bottom of the output webpage as displayed in Figure 17.

- **Selected Audit Reports** - Click this drop-down to select a set of audits to download. Once you make a selection within this drop-down box, the statement “You have selected ### items for download. (Only the first 100 will be downloaded)” will no longer be displayed. If you do not make a selection within this drop-down box and click the Download Audits button, the first 100 audit reports as displayed in the output table, and the “FileNameCrossReferenceList” Excel file, will be downloaded. You must make a selection within this drop-down box to download audit reports numbered ≥ 101 , as displayed in the output table. If an electronic audit does not exist, then no audit download link is available. Note: this drop-down box is also available at the bottom of the output webpage as displayed in Figure 17.
- **Download Audits** - Once you make a selection within the Selected Audit Reports drop-down box, click the **Download Audits** button to download the audits defined by the Selected Audit Reports drop-down box. If you do not make a selection within the Selected Audit Reports drop-down box and click the **Download Audits** button, the first 100 audit reports as displayed in the output table, and the “FileNameCrossReferenceList” Excel file, will be downloaded. You must make a selection within the Selected Audit Reports drop-down box to download audit reports numbered ≥ 101 , as displayed in the output table. Note: this button is also available at the bottom of the output webpage as displayed in Figure 17.

After clicking the **Download Audits** button, a file Open/Save window (Figure 18), then a Save As window (Figure 19), and finally a Download Completed window (Figure 20) will be displayed in sequence to facilitate saving the zipped download audits file.

- **Output Table Column Headings** - Click any of the following eight column headings in the output table to sort as described below:
 - **Auditee EIN** when the output table is first displayed, it sorted descending on this column; click this column heading to alternate between ascending and descending sorts.
 - **Auditee Name** the initial click of this column heading will sort ascending; additional clicks will alternate between descending and ascending sorts.
 - **City** the initial click of this column heading will sort ascending; additional clicks will alternate between descending and ascending sorts.
 - **State** the initial click of this column heading will sort ascending; additional clicks will alternate between descending and ascending sorts.
 - **Fiscal Year End Date** the initial click of this column heading will sort descending; additional clicks will alternate between ascending and descending sorts.
 - **MDL Start Date** the initial click of this column heading will sort descending; additional clicks will alternate between ascending and descending sorts.
 - **Date Received** the initial click of this column heading will sort descending; additional clicks will alternate between ascending and descending sorts.
 - **File Name** the initial click of this column heading will sort ascending; additional clicks will alternate between descending and ascending sorts.
- **Download Select All/Unselect All Icon** - Click this icon to toggle between selecting all audit reports and unselecting all audit reports. Note: if more than 100 audit reports are selected, only the first 100 audit reports displayed in the output table will be downloaded.
- **Form Link** - To download SF-SAC data for a submission, click the **Form** link associated with the audit. After clicking a **Form** link, a file Open/Save window (Figure 18), then a Save As window (Figure 19), and finally a Download Completed window (Figure 20) will be displayed in sequence to facilitate saving the SF-SAC data in an Excel file. To download SF-SAC data for all submissions in the output table, use the [Download Summary Report](#) control.
- **Audit Link** - To download a single audit report, click the **Audit** link associated with the audit. After clicking an **Audit** link, a file Open/Save window (Figure 18), then a Save As window (Figure 19), and finally a Download Completed window (Figure 20) will be displayed in sequence to facilitate saving the selected audit report. To download multiple audit reports, use the Selected Audit Reports and Download Audits controls as described above.
- **Download Checkbox** - Uncheck the download checkboxes for audit reports you do not want to download. For example, if you would like to download audit reports 6-100, as displayed in the output table, set control Selected Audit Reports to Audit Reports 1-100, uncheck the download checkbox for the first five audit reports in the output table, and then click the **Download Audits** button. The audit reports for records 6-100, as displayed in the output table, along with the "FileNameCrossReferenceList" Excel file, will be downloaded.
- **Page Navigation Tool** - To navigate between pages within the output table, scroll to the bottom of the output table and click a selected page number. Click an ellipsis icon (...) to show an additional ten adjacent pages. Each page contains 25 submissions.

6.3 Download the Complete Single Audit Database

To download the complete single audit database for submitted data collection forms (Form SF-SAC), click the **Download the Complete Single Audit Database** link. After clicking this link, the following webpage will be displayed.

Figure 22 - FAC/IMS Download the Complete Single Audit Database

DOWNLOAD THE COMPLETE SINGLE AUDIT DATABASE

[Return to IMS Home](#)

The number of files available for download varies depending on the Fiscal Year selected.

To download these files individually, select a Fiscal Year and click the underlined file names listed below

INSTRUCTIONS TO LOAD TEXT FILES INTO AN EXCEL WORKSHEET

- [instructions.txt](#): Contains instructions on how to load the files listed below into an Excel worksheet

KEY TO DATA ITEMS

- [key.xls](#): Contains the field names found on the form SF-SAC and provides a description of the fields and what section of the form SF-SAC the fields are found on. Fields listed on this file are not necessarily found on the files listed below.

Fiscal Year (Required) ⓘ

☒ All Years

☐ 2022

☐ 2021

☐ 2020

☐ 2019

☐ 2018

[Generate Downloads](#) [Reset Downloads](#)

[Return to IMS Home](#)

Descriptions and operational instructions for each control on the Download the Complete Single Audit Database search page are provided below:

- [instructions.txt](#) - this is a text file that contains instructions on how to import the downloaded database files into an Excel worksheet.
- [key.xls](#) - this is an Excel file that contains a description of the field names found on the Form SF-SAC. Note: the fields listed in this file are not necessarily found in the downloads from this search page.
- Fiscal Year (Required)** - this search filter is required; the default setting will be All Years. To select an individual FY or multiple years, you must first uncheck the All Years check box. Likewise, to check the All Years check box, you must first uncheck all of the individual FY checkboxes.
- [Generate Downloads](#) - click this button to submit your Fiscal Year selection; the generated reports (.txt files) will be displayed on the page below this button.

Figure 23 - FAC/IMS Download the Complete Single Audit Database | Output

Fiscal Year (Required) ⓘ

☒ All Years

☐ 2020

☐ 2019

☐ 2018

☐ 2017

☐ 2016

SUBMISSIONS WITH FISCAL YEARS 1997-2019

- [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
- [Notes](#) : Contains notes information of each audit report
- [Findings Text](#) : Contains findings text information of each audit report
- [CAP Text](#) : Contains cap text information of each audit report
- [Revisions](#) : Contains revision information of each audit report

DOWNLOAD 1 FILE CONTAINING ALL THE FILES ABOVE

- [All](#) : Contains all 12 files that comprise the complete single audit dataset for submissions with fiscal years 1997-2019

INCOMPLETE DOWNLOADS

- [Incomplete](#) : Incomplete single audit dataset for submissions with fiscal years 1997-2019

- **General**: this file contains the general information, such as the EIN, address, and contact information for auditees and auditors, of each submission.
- **Agency**: this file contains information about which Federal agencies require copies of the report of each submission.
- **CFDA**: this file contains CFDA information from the Federal Awards page of each submission.
- **EIN**: this file contains secondary EIN information of each submission.
- **DUNS**: this file contains secondary DUNS information of each submission.
- **CPAS**: this file contains secondary CPAs information of each submission.
- **Findings**: this file contains finding information for Federal awards with audit findings of each submission.
- **Passthrough**: this file contains information about pass-through entities for indirect awards of each submission.
- **Notes**: this file contains information from the Note to the SEFA of each submission.
- **Findings Text**: this file contains findings text information for Federal awards with audit findings of each submission.
- **CAP Text**: this file contains corrective action plan information for audit findings of each submission.
- **Revisions**: this file contains information about what items were updated or changed when a revision was submitted of each submission.

- **Formatted Findings Text**: this file contains formatted findings text information of each audit report.
- **Formatted CAP Text**: this file contains formatted cap text information of each audit report.
- **UEI**: this file contains secondary EUI information of each submission.
- **All**: this file contains all 15 files above to comprise the complete single audit dataset for submissions with the selected fiscal years. Note: this file will be large and may take longer to download.
- **Incomplete**: this file contains the single audit dataset for incomplete (non-accepted) submissions with the selected fiscal years.
- **Reset Downloads** - click this button to reset the Fiscal Year field to the default and clear any previous downloads generated on the page.

7 SPECIALIZED REPORTS

The Specialized Reports tab provides users a gateway webpage to run the following specialized reports:

- Search Audits by Standard CFDA - see [section 7.1](#) for details
- Search Audits by Standard Auditee - see [section 7.2](#) for details
- Federal Cognizant Agency For Audit List - see [section 7.4](#) for details

To navigate to this tab, click the **Specialized Reports** tab in the FAC/IMS Main Menu. After clicking the **Specialized Reports** tab, the following webpage will be displayed.

Figure 24 - FAC/IMS Main Menu | Specialized Reports



Federal Audit Clearinghouse


Image Management System





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The Image Management System (IMS) is a web-based query system for users to query and download single audit reports.

 Important Notices

 Search for Single Audits

 Specialized Reports



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[Federal Cognizant Agency For Audit List](#)

If you need assistance, please contact the Federal Audit Clearinghouse (FAC) via [e-mail](#) or call 866-306-8779.

Version: 1.6.5.8

7.1 Search Audits by Standard CFDA

Click the **Search by Standard CFDA** link in the Specialized Reports landing page to navigate to the Search Audits by Standard CFDA page.

Figure 25 provides a screenshot of this webpage.

Figure 25 - FAC/IMS Specialized Reports | Search Audits by Standard CFDA

[Search](#) [Clear Search Filters](#) [Return to IMS Home](#)

Fiscal Year (Required) i <input checked="" type="checkbox"/> All Years <input type="checkbox"/> 2022 <input type="checkbox"/> 2021 <input type="checkbox"/> 2020	FAC Release Date (MM/DD/YYYY) From <input style="width: 100px;" type="text"/> To <input style="width: 100px;" type="text"/>						
CFDA Number i Prefix <input style="width: 50px;" type="text"/> - Extension <input style="width: 50px;" type="text"/> Contains? <input type="checkbox"/> i Add <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 5px;"> <thead> <tr> <th style="width: 33%;">Prefix</th> <th style="width: 33%;">Extension</th> <th style="width: 33%;">Contains?</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>	Prefix	Extension	Contains?				Type of Entity i select all unselect all <input type="checkbox"/> State Government <input type="checkbox"/> Local Government <input type="checkbox"/> Indian Tribe or Tribal Organization <input type="checkbox"/> Institution of Higher Education (IHE) <input type="checkbox"/> Non-Profit
Prefix	Extension	Contains?					
Direct Award <input style="width: 50px;" type="text"/>	Name of Federal Agency i select all unselect all <input type="checkbox"/> 01 - African Development Foundation <input type="checkbox"/> 23 - Appalachian Regional Commission <input type="checkbox"/> 88 - Architectural & Transportation Barriers Compliance Board <input type="checkbox"/> 13 - Central Intelligence Agency <input type="checkbox"/> 29 - Commission on Civil Rights						

[Search](#) [Clear Search Filters](#) [Return to IMS Home](#)

This Specialized Report will return results as a downloadable Excel file. The output is an aggregated list by CFDA number of Federal award and finding information from submissions that match the search criteria entered.

Descriptions and operational instructions for each Search Audits by Standard CFDA search filter are provided below:

- **Fiscal Year (Required)** - See [section 6.1.1](#) for details.
- **FAC Release Date (MM/DD/YYYY)** - See [section 6.1.1](#) for details.
- **CFDA Number** - See [section 6.1.3](#) for details.
- **Type of Entity** - This filter is optional and provides select all and unselect all functionality. Use this filter to select one or more entity type. Note: the FAC began collecting Type of Entity data during Summer 2016 (stored in the database field ENTITY_TYPE). This search function may omit older records. This field was previously calculated by the FAC, in which a

type of entity code was assigned to each auditee (stored in the database field TYPEOFENTITY). Please see [Appendix C](#) for details on the different types of entities and how the FAC previously assigned the types.

- Direct Award - See [section 6.1.3](#) for details.
- Name of Federal Agency - This filter is optional and provides select all and unselect all functionality. Use this filter to select one or more federal agency that provided the funding.

The federal agencies are listed in alphabetical order. Please see [Appendix A](#) for the complete list of federal agencies as defined by OMB Circular A-133 and Uniform Guidance, sorted by CFDA number and sorted alphabetically.

Descriptions and operational instructions for the other controls on the Search Audits by Standard CFDA webpage are provided below:

- **Search** - click this button to submit your search query to FAC/IMS; a message “your search is in progress” may appear on the webpage while the search is being processed (Figure 6)

If the search returns more than 10,000 records, you must refine your search to reduce the number of records returned to 10,000 or less. For details, please see [section 2.4](#).

- **Clear Search Filters** - click this button to clear all Search Audits by Standard CFDA search filters except Fiscal Year (Required), which will be set to its default setting of All Years.
- **Return to IMS Home** - clicking this button will result in the FAC/IMS home page being displayed (see Figure 3).

Details on how to download FAC/IMS specialized reports are provided in [section 7.3](#).

7.2 Search Audits by Standard Auditee

Click the **Search by Standard Auditee** link in the Specialized Reports landing page to navigate to the Search Audits by Standard Auditee page. Figure 26 provides a screenshot of this webpage.

Figure 26 - FAC/IMS Specialized Reports | Search Audits by Standard Auditee

Search Audits by Standard Auditee

Search Clear Search Filters Return to IMS Home

Fiscal Year (Required)

☒ All Years
☐ 2022
☐ 2021
☐ 2020

FAC Release Date (MM/DD/YYYY)

From
To

CFDA Number ⓘ

Prefix Extension Contains ?

Contains ? ⓘ

Add

Prefix	Extension	Contains?

Name of Federal Agency

[select all](#) | [unselect all](#)

☐ 01 - African Development Foundation
☐ 23 - Appalachian Regional Commission
☐ 88 - Architectural & Transportation Barriers Compliance Board
☐ 13 - Central Intelligence Agency
☐ 29 - Commission on Civil Rights

Auditee EIN ⓘ

Federal Award Findings

Direct Award

Statewide

Search Clear Search Filters Return to IMS Home

This Specialized Report will return results as a downloadable Excel file. The output is a list of all award lines of Auditee and Federal award information from submissions that match the search criteria entered.

Descriptions and operational instructions for each Search Audits by Standard Auditee search filter are provided below:

- **Fiscal Year (Required)** - See [section 6.1.1](#) for details.
- **FAC Release Date (MM/DD/YYYY)** - See [section 6.1.1](#) for details.
- **CFDA Number** - See [section 6.1.3](#) for details.
- **Name of Federal Agency** - See [section 7.1](#) for details.
- **Auditee EIN** - See [section 6.1.1](#) for details.
- **Federal Award Findings** - See [section 6.1.3](#) for details.
- **Direct Award** - See [section 6.1.3](#) for details.
- **Statewide** - This search filter is optional. Set to Yes to find submissions associated only with state-wide entity type. Set to No to find only submissions that are not associated with state-wide entity type. Leave blank to search for submissions regardless of their state-wide status.

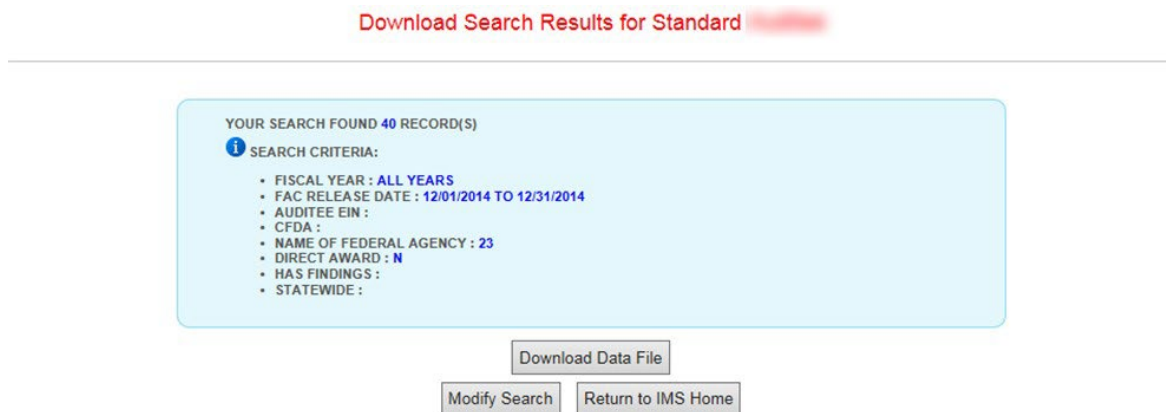
Descriptions and operational instructions for the other controls on the Search Audits by Standard Auditee webpage are provided in [section 7.1](#).

Details on how to download FAC/IMS specialized reports are provided in the following section.

7.3 Downloading Specialized Reports

After clicking a **Search** button on a specialized report webpage, a webpage similar to Figure 27 will be displayed.

Figure 27 - FAC/IMS Specialized Reports | Download Output Page



From the specialized reports download output page, users have three options:

- **Download Data File** - click this button to download an Excel data file with detailed data regarding the submissions returned by your specialized report search. After clicking the **Download Data File** button, a file Open/Save window (Figure 18), then a Save As window (Figure 19), and finally a Download Completed window (Figure 20) will be displayed in sequence to facilitate saving the Excel file.

The following table provides the worksheet names (in italics) found within in each specialized report Excel file and which appendix (with hyperlink) in this user manual contains data definitions for a given specialized report.

Table 1 - FAC/IMS Specialized Reports Worksheet Names and Data Definition Locations

Object	Specialized Reports	
	Standard CFDA	Standard Auditee
Report Details	<i>Report Details</i>	<i>Detail</i>
Report Summary	<i>N/A</i>	<i>N/A</i>
Search Summary	<i>Search Summary</i>	<i>Search Summary</i>
Data Definitions	Appendix D	Appendix E

The Search Summary worksheet in each special report Excel file details the search criteria used to conduct the search, similar to the search criteria displayed in Figure 27 above.

- **Modify Search** - Click this button to return to the Specialized Reports filter input page you were previously using.
- **Return to IMS Home** - Click this button to return to the FAC/IMS home page, displayed in Figure 3.

7.4 Federal Cognizant Agency for Audit List

Click the **Federal Cognizant Agency for Audit List** link in the Specialized Reports landing page to download an Excel file with the current list of cognizant agency assignments. After clicking the link, a file Open/Save window (Figure 18), then a Save As window (Figure 19), and finally a Download Completed window (Figure 20) will be displayed in sequence to facilitate saving the Excel file.

[Remainder of page intentionally left blank.]

Appendix A FEDERAL AGENCY TWO-DIGIT PREFIX LIST

The following table lists the federal agency two-digit prefixes as defined by OMB Circular A-133 and Uniform Guidance in numerical order. Those agencies not assigned by CFDA are indicated by “N” in the right-most column and are highlighted in light yellow. These prefixes are used for OMB Circular A-133 and Uniform Guidance reporting purposes only. The agencies in italics are incorporated into prefix 45, which is assigned by the CFDA, but data has also been collected under these broken-out prefixes.

Table 2 - Federal Agency Two-Digit Prefixes (Numerical Order)

Two-Digit Prefix	Federal Agency	Assigned by CFDA?
01	African Development Foundation	N
03	<i>Institute of Museum and Library Services</i>	N
04	Inter-American Foundation	N
05	<i>National Endowment for the Arts</i>	N
06	<i>National Endowment for the Humanities</i>	N
07	Office of National Drug Control Policy	N
08	Peace Corps	N
09	Legal Services Corporation	N
10	Department of Agriculture	Y
11	Department of Commerce	Y
12	Department of Defense	Y
13	Central Intelligence Agency	Y
14	Department of Housing and Urban Development	Y
15	Department of the Interior	Y
16	Department of Justice	Y
17	Department of Labor	Y
18	Federal Reserve System	Y
19	Department of State	Y
20	Department of Transportation	Y
21	Department of the Treasury	Y
23	Appalachian Regional Commission	Y
27	Office of Personnel Management	Y
29	Commission on Civil Rights	Y
30	Equal Employment Opportunity Commission	Y
32	Federal Communications Commission	Y
33	Federal Maritime Commission	Y
34	Federal Mediation and Conciliation Service	Y

Two-Digit Prefix	Federal Agency	Assigned by CFDA?
36	Federal Trade Commission	Y
39	General Services Administration	Y
40	Government Printing Office	Y
42	Library of Congress	Y
43	National Aeronautics & Space Administration	Y
44	National Credit Union Administration	Y
45	National Foundation on the Arts and the Humanities	Y
46	National Labor Relations Board	Y
47	National Science Foundation	Y
57	Railroad Retirement Board	Y
58	Securities and Exchange Commission	Y
59	Small Business Administration	Y
60	Smithsonian Institution	Y
61	International Trade Commission	N
62	Tennessee Valley Authority	Y
64	Department of Veterans Affairs	Y
66	Environmental Protection Agency	Y
68	National Gallery of Art	Y
70	Overseas Private Investment Corporation	Y
77	Nuclear Regulatory Commission	Y
78	Commodity Futures Trading Commission	Y
81	Department of Energy	Y
84	Department of Education	Y
85	Scholarship Foundations	Y
86	Pension Benefit Guaranty Corporation	Y
87	Consumer Product Safety Commission	Y
88	Architectural & Transportation Barriers Compliance Board	Y
89	National Archives & Records Administration	Y
90	Delta Regional Authority	Y
90	Denali Commission	Y
90	Election Assistance Commission	Y
90	Japan - U.S. Friendship Commission	Y
91	United States Institute of Peace	Y
92	National Council on Disability	Y

Two-Digit Prefix	Federal Agency	Assigned by CFDA?
93	Department of Health and Human Services	Y
94	Corporation for National and Community Service	Y
96	Social Security Administration	Y
97	Department of Homeland Security	Y
98	U.S. Agency for International Development	Y
99	Miscellaneous	N

The following table lists the federal agency two-digit prefixes as defined by OMB Circular A-133 and Uniform Guidance in alphabetical order. Again, those agencies not assigned by CFDA are indicated by “N” in the right-most column and are highlighted in light yellow. These prefixes are used for OMB Circular A-133 and Uniform Guidance reporting purposes only. The agencies in italics are incorporated into prefix 45, which is assigned by the CFDA, but data has also been collected under these broken-out prefixes.

Table 3 - Federal Agency Two-Digit Prefixes (Alphabetical Order)

Two-Digit Prefix	Federal Agency	Assigned by CFDA?
01	African Development Foundation	N
23	Appalachian Regional Commission	Y
88	Architectural & Transportation Barriers Compliance Board	Y
13	Central Intelligence Agency	Y
29	Commission on Civil Rights	Y
78	Commodity Futures Trading Commission	Y
87	Consumer Product Safety Commission	Y
94	Corporation for National and Community Service	Y
90	Delta Regional Authority	Y
90	Denali Commission	Y
10	Department of Agriculture	Y
11	Department of Commerce	Y
12	Department of Defense	Y
84	Department of Education	Y
81	Department of Energy	Y
93	Department of Health and Human Services	Y
97	Department of Homeland Security	Y
14	Department of Housing and Urban Development	Y
16	Department of Justice	Y

Two-Digit Prefix	Federal Agency	Assigned by CFDA?
17	Department of Labor	Y
19	Department of State	Y
15	Department of the Interior	Y
21	Department of the Treasury	Y
20	Department of Transportation	Y
64	Department of Veterans Affairs	Y
90	Election Assistance Commission	Y
66	Environmental Protection Agency	Y
30	Equal Employment Opportunity Commission	Y
32	Federal Communications Commission	Y
33	Federal Maritime Commission	Y
34	Federal Mediation and Conciliation Service	Y
18	Federal Reserve System	Y
36	Federal Trade Commission	Y
39	General Services Administration	Y
40	Government Printing Office	Y
03	<i>Institute of Museum and Library Services</i>	N
04	Inter-American Foundation	N
61	International Trade Commission	N
90	Japan - U.S. Friendship Commission	Y
09	Legal Services Corporation	N
42	Library of Congress	Y
99	Miscellaneous	N
43	National Aeronautics & Space Administration	Y
89	National Archives & Records Administration	Y
92	National Council on Disability	Y
44	National Credit Union Administration	Y
05	<i>National Endowment for the Arts</i>	N
06	<i>National Endowment for the Humanities</i>	N
45	National Foundation on the Arts and the Humanities	Y
68	National Gallery of Art	Y
46	National Labor Relations Board	Y
47	National Science Foundation	Y
77	Nuclear Regulatory Commission	Y

Two-Digit Prefix	Federal Agency	Assigned by CFDA?
07	Office of National Drug Control Policy	N
27	Office of Personnel Management	Y
70	Overseas Private Investment Corporation	Y
08	Peace Corps	N
86	Pension Benefit Guaranty Corporation	Y
57	Railroad Retirement Board	Y
85	Scholarship Foundations	Y
58	Securities and Exchange Commission	Y
59	Small Business Administration	Y
60	Smithsonian Institution	Y
96	Social Security Administration	Y
62	Tennessee Valley Authority	Y
98	U.S. Agency for International Development	Y
91	United States Institute of Peace	Y

[Remainder of page intentionally left blank.]

Appendix B SUMMARY REPORT DATA DEFINITIONS

Table 4 - Summary Report Data Definitions

Tab	Field	Description
GENERAL INFO	AUDITYEAR	Year of the fiscal year ending date. Audit year and DBKEY combined make up the primary key.
GENERAL INFO	DBKEY	Database key; FAC internal identification number. Audit year and DBKEY combined make up the primary key.
GENERAL INFO	TYPEOFENTITY	FAC-assigned data; See Appendix C .
GENERAL INFO	FYENDDATE	Fiscal year ending date.
GENERAL INFO	AUDITTYPE	Type of audit (single audit or program specific).
GENERAL INFO	PERIODCOVERED	Audit period covered by the audit (annual, biennial, other).
GENERAL INFO	NUMBERMONTHS	Number of months covered by the 'other' audit period.
GENERAL INFO	EIN	Primary Employer Identification Number of auditee.
GENERAL INFO	MULTIPLEEINS	Identifies if the submission contains multiple EINs.
GENERAL INFO	EINSUBCODE	Sub-code assigned to the EIN.
GENERAL INFO	DUNS	Primary Data Universal Numbering System number (optional).
GENERAL INFO	MULTIPLEDUNS	Identifies if the submission contains multiple DUNS.
GENERAL INFO	AUDITEENAME	Name of the auditee.
GENERAL INFO	STREET1	Auditee street address line 1.
GENERAL INFO	STREET2	Auditee street address line 2.
GENERAL INFO	CITY	Auditee city.
GENERAL INFO	STATE	Auditee state.
GENERAL INFO	ZIPCODE	Auditee ZIP code.
GENERAL INFO	AUDITEECONTACT	Name of auditee contact.
GENERAL INFO	AUDITEETITLE	Title of auditee contact.
GENERAL INFO	AUDITEEPHONE	Auditee contact phone number.
GENERAL INFO	AUDITEEFAX	Auditee contact fax number (optional); this field is not populated for UG submissions.
GENERAL INFO	AUDITEEMAIL	Auditee contact email address (optional).
GENERAL INFO	AUDITEEDATESIGNED	Date of auditee signature/certification.
GENERAL INFO	AUDITEENAMETITLE	Combination of the name and title of auditee certifying official.
GENERAL INFO	AUDITEECERTIFYNAME	Name of auditee certifying official.
GENERAL INFO	AUDITEECERTIFYTITLE	Title of auditee certifying official.
GENERAL INFO	CPAFIRMNAME	Auditor firm name.
GENERAL INFO	AUDITOR_EIN	Auditor firm EIN. This field is not populated before 2013.

GENERAL INFO	CPASTREET1	Auditor firm street address line 1.
GENERAL INFO	CPASTREET2	Auditor firm street address line 2.
GENERAL INFO	CPACITY	Auditor firm city.
GENERAL INFO	CPASTATE	Auditor firm state.
GENERAL INFO	CPAZIPCODE	Auditor firm ZIP code.
GENERAL INFO	CPACONTACT	Name of auditor contact.
GENERAL INFO	CPATITLE	Title of auditor contact.
GENERAL INFO	CPAPHONE	Auditor contact phone number.
GENERAL INFO	CPAFAX	Auditor contact fax number (optional). This field is not populated for UG submissions.
GENERAL INFO	CPAEMAIL	Auditor contact email address (optional).
GENERAL INFO	CPADATESIGNED	Date of auditor signature/agreement to statement.
GENERAL INFO	MULTIPLE_CPAS	Identifies if the submission contains multiple auditors.
GENERAL INFO	COG_OVER	“C” indicates a submission with a cognizant agency. “O” indicates a submission with a oversight agency. Empty cell indicates a submission with neither cognizant nor oversight agency.
GENERAL INFO	COGAGENCY	Two-digit Federal agency prefix of the cognizant agency.
GENERAL INFO	OVERSIGHTAGENCY	Two-digit Federal agency prefix of the oversight agency.
GENERAL INFO	TYPEREPORT_FS	Type of opinion issued on the financial statements.
GENERAL INFO	SP_FRAMEWORK	Special purpose framework that was used as a basis of accounting.
GENERAL INFO	SP_FRAMEWORK_REQUI RED	Whether or not the special purpose framework used as a basis of accounting was required by state law.
GENERAL INFO	TYPEREPORT_SP_FRAM EWORK	The auditor's opinion on the special purpose framework.
GENERAL INFO	GOINGCONCERN	Whether or not the audit contained a going concern paragraph on the financial statements.
GENERAL INFO	REPORTABLECONDITIO N/SIGNIFICANTDEFICIEN CY	Whether or not the audit disclosed a reportable condition/significant deficiency on the financial statements.
GENERAL INFO	MATERIALWEAKNESS	Whether or not the audit disclosed any reportable condition/significant deficiency as a material weakness on the financial statements.
GENERAL INFO	MATERIALNONCOMPLIA NCE	Whether or not the audit disclosed a material noncompliance on the financial statements.
GENERAL INFO	TYPEREPORT_MP	Type of report issued on the major program.
GENERAL INFO	DUP_REPORTS	Whether or not the financial statements include departments expending Federal awards that are not included in the audit.

GENERAL INFO	DOLLARTHRESHOLD	Dollar threshold to distinguish between Type A and Type B programs.
GENERAL INFO	LOWRISK	Whether or not the auditee qualified as a low-risk auditee for the audit year.
GENERAL INFO	REPORTABLECONDITION/SIGNIFICANTDEFICIENCY_MP	Whether or not the audit disclosed a reportable condition/significant deficiency for any major program in the Schedule of Findings and Questioned Costs.
GENERAL INFO	MATERIALWEAKNESS_MP	Whether or not any reportable condition/significant deficiency was disclosed as a material weakness for a major program in the Schedule of Findings and Questioned Costs.
GENERAL INFO	QCOSTS	Whether or not the audit disclosed any known questioned costs.
GENERAL INFO	CYFINDINGS	Whether or not current year findings affecting direct funds were reported.
GENERAL INFO	PYSCHEDULE	Whether or not the report includes a Summary Schedule of Prior Audit Findings.
GENERAL INFO	TOTFEDEXPEND	Total Federal expenditures.
GENERAL INFO	INITIAL DATE RECEIVED	The first date an audit component or Form SF-SAC was received by the FAC. Beginning in 2013, when the FAC became fully electronic, the form and audit report must be submitted together.
GENERAL INFO	FORM DATE RECEIVED	The most recent date the Form SF-SAC was received by the FAC. This field was not populated before 2001.
GENERAL INFO	COMPONENT DATE RECEIVED	The most recent date an audit report component was received by the FAC. This field was not populated before 2004 or after 2013. Receipts of financial statements were not processed until the rest of the audit or a Form SF-SAC was also received.
GENERAL INFO	COMPLETED_ON	Date the audit was posted to the FAC/IMS after acceptance by the FAC.
GENERAL INFO	PREVIOUSLY_COMPLETED_ON	Date the audit was previously posted to the FAC/IMS after acceptance by the FAC.
GENERAL INFO	REPORTREQUIRED	Whether distribution of the audit report to a Federal agency(ies) is required. This field is not populated after 2008.
GENERAL INFO	FAC ACCEPTED DATE	The original date an audit report was submitted to the FAC that passed FAC screening and was accepted as a valid OMB Circular A-133 or Uniform Guidance report submission.
GENERAL INFO	CPAFOREIGN	Auditor firm address if the auditor is not a U.S.-based firm.
GENERAL INFO	CPACOUNTRY	Auditor firm country (U.S. or Non-U.S.).
GENERAL INFO	UEI	Unique Entity ID

GENERAL INFO	MULTIPLEUEIS	Identifies if the Submission Contains Multiple UEIs
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CFDA INFO	AUDITYEAR	Year of the fiscal year ending date. Audit year and DBKEY combined make up the primary key.
CFDA INFO	DBKEY	Database key; FAC internal identification number. Audit year and DBKEY combined make up the primary key.
CFDA INFO	CFDA	Combination of Federal Agency Prefix and CFDA Extension. The CFDA Extension is limited to three digits for UG submissions.
CFDA INFO	AWARDIDENTIFICATION	Other data used to identify the award which is not a CFDA number (e.g. program year, contract number). This field was not populated for A-133 submissions.
CFDA INFO	RD	Whether or not the program is a Research and Development program. This field is not populated for UG submissions and instead is designated in the Cluster Name field.
CFDA INFO	LOANS	Whether or not the program is a loan or loan guarantee. This field was not populated before 2013.
CFDA INFO	LOANBALANCE	The loan or loan guarantee (loan) balance outstanding at the end of the audit period. A response of 'N/A' is acceptable. This field was not populated for A-133 submissions.
CFDA INFO	ARRA	Whether or not the program was part of the American Recovery and Reinvestment Act. This field is not populated for UG submissions.
CFDA INFO	FEDERALPROGRAMNAME	Name of the Federal program as entered on the form.
CFDA INFO	AMOUNT	Amount expended for the Federal program.
CFDA INFO	CLUSTERNAME	The name of the cluster for programs that are part of a cluster as identified in the OMB Compliance Supplement. This field was not populated for A-133 submissions.
CFDA INFO	STATECLUSTERNAME	The name of the state cluster if the program is part of a state cluster. This field was not populated for A-133 submissions.
CFDA INFO	PROGRAMTOTAL	Total Federal awards expended for each individual Federal program. It is auto-generated by summing the amount for all line items with the same CFDA Prefix and Extension. This field was not populated for A-133 submissions.

CFDA INFO	CLUSTERTOTAL	Total Federal awards expended for each cluster of programs. It is auto-generated by summing the amount for all line items with the same Cluster Name. This field was not populated for A-133 submissions.
CFDA INFO	DIRECT	Whether or not the award was received directly from a Federal awarding agency.
CFDA INFO	PASSTHROUGHAWARD	Whether or not funds were passed through to any subrecipients for the Federal program. This field was not populated for A-133 submissions.
CFDA INFO	PASSTHROUGHAMOUNT	Amount passed through to subrecipients for awards indicated as passed through. This field was not populated for A-133 submissions.
CFDA INFO	MAJORPROGRAM	Whether or not the Federal program is a major program.
CFDA INFO	TYPEREPORT_MP	Type of report issued on the major program.
CFDA INFO	TYPEREQUIREMENT	Type of compliance requirement the auditor was testing which generated the finding. This field is populated with "See Findings Tab" for audit years 2013 and beyond. The data is designated in the Findings tab.
CFDA INFO	FINDINGREFNUMS	Audit findings reference numbers. This field is populated with "See Findings Tab" for audit years 2013 and beyond. The data is designated in the Findings tab.
CFDA INFO	FINDINGSCOUNT	Number of findings for the Federal program. This field was not populated before 2013.
CFDA INFO	ELECAUDITSID	FAC system generated sequence number used to link data between the CFDA INFO, PASSTHROUGH, FINDINGS, FINDINGSTEXT, and CAPTEXT tabs.
CFDA INFO	OTHERCLUSTERNAME	The name of the other cluster if the program is part of an other cluster. This field was not populated for A-133 submissions.
CFDA INFO	CFDAPROGRAMNAME	Name of the Federal program as listed in the Catalog of Federal Domestic Assistance. It is auto-generated by the FAC for all submissions received starting in 2019.
PASSTHROUGH	AUDITYEAR	Year of the fiscal year ending date. Audit year and DBKEY combined make up the primary key.
PASSTHROUGH	DBKEY	Database key; FAC internal identification number. Audit year and DBKEY combined make up the primary key.

PASSTHROUGH	ELECAUDITSID	FAC system generated sequence number used to link data between the CFDA INFO, PASSTHROUGH, FINDINGS, FINDINGSTEXT, and CAPTEXT tabs.
PASSTHROUGH	PASSTHROUGHNAME	Name of the pass-through entity for indirect awards. This field was not populated for A-133 submissions.

PASSTHROUGH	PASSTHROUGHID	Identifying number assigned by the pass-through entity, if assigned, for indirect awards. This field was not populated for A-133 submissions.
FINDINGS	AUDITYEAR	Year of the fiscal year ending date. Audit year and DBKEY combined make up the primary key. The FINDINGS tab will only contain finding data for audit years 2013 and beyond.
FINDINGS	DBKEY	Database key; FAC internal identification number. Audit year and DBKEY combined make up the primary key.
FINDINGS	ELECAUDITSID	FAC system generated sequence number used to link data between the CFDA INFO, PASSTHROUGH, FINDINGS, FINDINGSTEXT, and CAPTEXT tabs.
FINDINGS	ELECAUDITFINDINGSID	FAC system generated sequence number for the finding.
FINDINGS	FINDINGREFNUMS	Audit findings reference numbers.
FINDINGS	TYPEREQUIREMENT	Type of compliance requirement the auditor was testing which generated the finding.
FINDINGS	MODIFIEDOPINION	Whether or not the audit disclosed a modified opinion finding.
FINDINGS	OTHER MATTERS	Whether or not the audit disclosed an other matters/noncompliance finding.
FINDINGS	MATERIALWEAKNESS	Whether or not the audit disclosed a material weakness finding.
FINDINGS	SIGNIFICANTDEFICIENCY	Whether or not the audit disclosed a significant deficiency finding.
FINDINGS	OTHERFINDINGS	Whether or not the audit disclosed other findings.
FINDINGS	QCOSTS	Whether or not the audit disclosed any known questioned costs.
FINDINGS	REPEATFINDING	Whether or not the audit finding was a repeat of an audit finding in the immediate prior year. This field was not populated for A-133 submissions.
FINDINGS	PRIORFINDINGREFNUMS	Audit finding reference numbers from the immediate prior year. This field was not populated for A-133 submissions.

AGENCY INFO	AUDITYEAR	Year of the fiscal year ending date. Audit year and DBKEY combined make up the primary key.
AGENCY INFO	DBKEY	Database key; FAC internal identification number. Audit year and DBKEY combined make up the primary key.
AGENCY INFO	EIN	Primary Employer Identification Number of the Auditee.
AGENCY INFO	AGENCYCFDA	Two-digit prefix of the Federal agency(ies) requiring a copy of the audit report as designated on the form.

EIN INFO	AUDITYEAR	Year of the fiscal year ending date. Audit year and DBKEY combined make up the primary key.
EIN INFO	DBKEY	Database key; FAC internal identification number. Audit year and DBKEY combined make up the primary key.
EIN INFO	EIN	Secondary Employer Identification Numbers of the auditee.
EIN INFO	EINSEQNUM	FAC generated sequence number (may not be available for audit years 2013 and beyond).
DUNS INFO	AUDITYEAR	Year of the fiscal year ending date. Audit year and DBKEY combined make up the primary key.
DUNS INFO	DBKEY	Database key; FAC internal identification number. Audit year and DBKEY combined make up the primary key.
DUNS INFO	DUNS	Secondary Data Universal Numbering System numbers.
DUNS INFO	DUNSEQNUM	FAC generated sequence number (may not be available for audit years 2013 and beyond).
UEI INFO	AUDITYEAR	Year of the fiscal year ending date. Audit year and DBKEY combined make up the primary key.
UEI INFO	DBKEY	Database key; FAC internal identification number. Audit year and DBKEY combined make up the primary key.
UEI INFO	UEI	Multiple Unique Entity Identifier Numbers
UEI INFO	UEISEQNUM	FAC generated sequence number.
MULTIPLE CPAS INFO	AUDITYEAR	Year of the fiscal year ending date. Audit year and DBKEY combined make up the primary key.
MULTIPLE CPAS INFO	DBKEY	Database key; FAC internal identification number. Audit year and DBKEY combined make up the primary key.
MULTIPLE CPAS INFO	SEQNUM	FAC generated sequence number (may not be available for audit years 2013 and beyond).

MULTIPLE CPAS INFO	CPAFIRMNAME	Secondary auditor firm name.
MULTIPLE CPAS INFO	CPAEIN	Secondary auditor firm EIN (only available for audit years 2013 and beyond).
MULTIPLE CPAS INFO	CPASTREET1	Secondary auditor firm street address.
MULTIPLE CPAS INFO	CPACITY	Secondary auditor firm city.
MULTIPLE CPAS INFO	CPASTATE	Secondary auditor firm state.
MULTIPLE CPAS INFO	CPAZIPCODE	Secondary auditor firm ZIP code.
MULTIPLE CPAS INFO	CPACONTACT	Name of secondary auditor contact.
MULTIPLE CPAS INFO	CPATITLE	Title of secondary auditor contact.
MULTIPLE CPAS INFO	CPAPHONE	Secondary auditor contact phone number.
MULTIPLE CPAS INFO	CPAFAX	Secondary auditor contact fax number (optional).
MULTIPLE CPAS INFO	CPAEMAIL	Secondary auditor contact email address (optional).

NOTES	ID	FAC generated internal unique identifier for the record.
NOTES	REPORTID	FAC generated internal report ID associated with the submission.
NOTES	VERSION	Version of the submission. If this number is greater than 1, a resubmission has been submitted to the FAC.
NOTES	AUDITYEAR	Year of the fiscal year ending date. Audit year and DBKEY combined make up the primary key.
NOTES	DBKEY	Database key; FAC internal identification number. Audit year and DBKEY combined make up the primary key.
NOTES	SEQ_NUMBER	FAC generated sequence number.
NOTES	TYPE_ID	Note type (1=accounting policies, 2=de minimis cost rate, 3=additional notes).
NOTES	NOTE_INDEX	Index for note 2 (1=yes, 2=no, 3=both).
NOTES	TITLE	Note title ("Significant Accounting Policies Used in Preparing the SEFA" for note 1, "De Minimis Cost Rate" for note 2, manually entered on the form for note 3+).
NOTES	CONTENT	Content of the note.
FINDINGSTEXT	SEQ_NUMBER	FAC generated sequence number.
FINDINGSTEXT	DBKEY	Year of the fiscal year ending date. Audit year and DBKEY combined make up the primary key.

FINDINGSTEXT	AUDITYEAR	Database key; FAC internal identification number. Audit year and DBKEY combined make up the primary key.
FINDINGSTEXT	FINDINGREFNUMS	Audit finding reference numbers.
FINDINGSTEXT	TEXT	Text of the finding from the Schedule of Findings and Questioned Costs.
FINDINGSTEXT	CHARTSTABLES	Whether or not the text contained charts or tables that could not be entered due to formatting restrictions.
CAPTEXT	SEQ_NUMBER	FAC generated sequence number.
CAPTEXT	DBKEY	Year of the fiscal year ending date. Audit year and DBKEY combined make up the primary key.
CAPTEXT	AUDITYEAR	Database key; FAC internal identification number. Audit year and DBKEY combined make up the primary key.
CAPTEXT	FINDINGREFNUMS	Audit finding reference numbers.
CAPTEXT	TEXT	Text of the finding from the Schedule of Findings and Questioned Costs.
CAPTEXT	CHARTSTABLES	Whether or not the text contained charts or tables that could not be entered due to formatting restrictions.

REVISIONS	DBKEY	Year of the fiscal year ending date. Audit year and DBKEY combined make up the primary key. The REVISIONS tab will only contain data for resubmissions that are submitted to the FAC.
REVISIONS	AUDITYEAR	Database key; FAC internal identification number. Audit year and DBKEY combined make up the primary key.
REVISIONS	GENINFO	Items on the General Info page that were edited during the revision.
REVISIONS	GENINFO_EXPLAIN	Explanation of the items on the General Info page that were edited during the revision.
REVISIONS	FEDERALAWARDS	Items on the Federal Awards page that were edited during the revision.
REVISIONS	FEDERALAWARDS_EXPLAIN	Explanation of the items on the Federal Awards page that were edited during the revision.
REVISIONS	NOTESTOSEFA	Items on the Notes to SEFA page that were edited during the revision.
REVISIONS	NOTESTOSEFA_EXPLAIN	Explanation of the items on the Notes to SEFA page that were edited during the revision.
REVISIONS	AUDITINFO	Items on the Audit Info page that were edited during the revision.
REVISIONS	AUDITINFO_EXPLAIN	Explanation of the items on the Audit Info page that were edited during the revision.
REVISIONS	FINDINGS	Items on the Findings page that were edited during the revision.

REVISIONS	FINDINGS_EXPLAIN	Explanation of the items on the Findings page that were edited during the revision.
REVISIONS	FINDINGSTEXT	Items on the Text of the Audit Findings page that were edited during the revision.
REVISIONS	FINDINGSTEXT_EXPLAIN	Explanation of the items on the Text of the Audit Findings page that were edited during the revision.
REVISIONS	CAP	Items on the CAP Text page that were edited during the revision.
REVISIONS	CAP_EXPLAIN	Explanation of the items on the CAP Text page that were edited during the revision.
REVISIONS	OTHER	Other miscellaneous items that were edited during the revision.
REVISIONS	OTHER_EXPLAIN	Explanation of the other miscellaneous items that were edited during the revision.
REVISIONS	ELECRPTREVISIONID	FAC generated internal unique identifier for the record.

Appendix C TYPE OF ENTITY: ASSIGNED VERSUS COLLECTED

C.1 PURPOSE

Beginning with 2001 Single Audit submissions, the FAC began classifying each entity's organizational type and mission for the purpose of internal analysis. The criteria used by the FAC for classification has no direct relation to any other classification system. The intent of this appendix is to provide outside researchers an additional means of analysis. This document defines the FAC-assigned Type of Entity classifications and explains how to use the classifications to interpret the FAC database. This assigned Type of Entity is stored in the database field TYPEOFENTITY. In 2016, the FAC started collecting this information from auditees under a different, smaller set of types. The new information collected is stored in the database field ENTITY_TYPE.

C.2 DISCLAIMER

The FAC makes no claims as to the accuracy or completeness of the Type of Entity classifications contained in its database, whether assigned or collected. The FAC-assigned Type of Entity classifications are only intended to be reasonable estimations of an entity's organizational type and its mission. The FAC may periodically change the assigned Type of Entity classifications in its database and the classification criteria to suit its own purposes without prior notification.

The collected "Type of Entity" information is what the entity manually classified their organization as. The FAC does not validate the collected Type of Entity.

The FAC assigns each entity a "Type of Entity" code based solely on its interpretation of information contained in an entity's SF-SAC, reporting package, and in some cases by contacting the entity. However, misclassifications may occur because the information provided by the entity is inaccurate, unclear, or if the information is misinterpreted by the FAC. The FAC may classify an entity as "Unknown" if there is not enough information to make a reasonably accurate classification.

C.3 TYPE OF ENTITY SEARCH OVERVIEW

The FAC/IMS allows users to query its database using the new collected "Type of Entity" classifications as search criteria from a multiple choice selection menu. The FAC/IMS user may use "Type of Entity" classifications for queries in the "Search by Standard CFDA" Specialized Report section. The search options for the "Type of Entity" are state government, local government, Indian tribe or tribal organization, institution of higher education, non-profit, or unknown. The search results in a downloadable list of all Federal programs from all auditees containing user-selected search criteria.

When using the "Search for Single Audits" section, the downloadable Summary Report will display the FAC-assigned "Type of Entity" codes, which are combinations of the organizational type and mission for the entity to become one code. When using the "Download the Complete Single Audit Database" section, the General file will also contain the FAC-assigned "Type of Entity" codes. When using the "Search by Standard Auditee" search, the downloaded Data File will display the entity type (TYPE) from the FAC-assigned "Type of Entity" classification (not the code). The "Search for Single Audits" section does not currently allow users to search on the FAC-assigned "Type of Entity" code or the collected "Type of Entity" information.

C.4 SEARCH PROCEDURES AND RESULTS

In the “Search by Standard CFDA” section, when a user selects one or more types from the “Type of Entity” selection menu, the system displays results for all entities that matched the selected types. For example, if a user selects “State Government” and “Non-profit” from the selection menu, the system will display all entities that manually classified their organization as EITHER “State Government” OR a “Non-profit”.

C.5 FAC-ASSIGNED TYPE OF ENTITY CODES

Each entity type has a three-digit code in the database as referenced below in Table 5. The codes are only needed when downloading records to interpret the entity type from the code.

Table 5 – FAC-Assigned Type of Entity List and Codes

Note: The codes (TYPECODE) are displayed for informational purposes only.

TYPECLASS	TYPE	TYPE CODE
State	State-Wide	000
State-dependent	State-Dependent Airport Authority	001
	State-Dependent Hospital	002
	State-Dependent Housing Authority	003
	State-Dependent Institution of Higher Education	004
	State-Dependent Local Education Agency (LEA)	005
	State-Dependent Transit Authority	006
	State-Dependent Utility	007
	State-Dependent Other Agency	009
County	County-General Purpose Government	100
County-dependent	County-Dependent Airport Authority	101
	County-Dependent Hospital	102
	County-Dependent Housing Authority	103
	County-Dependent Institution of Higher Education	104
	County-Dependent Local Education Agency (LEA)	105
	County-Dependent Transit Authority	106
	County-Dependent Utility	107
	County-Dependent Other Agency	109
Municipality	Municipality-General Purpose Government	200
Municipality-dependent	Municipality-Dependent Airport Authority	201
	Municipality-Dependent Hospital	202
	Municipality-Dependent Housing Authority	203
	Municipality-Dependent Institution of Higher Education	204
	Municipality-Dependent Local Education Agency (LEA)	205
	Municipality-Dependent Transit Authority	206
	Municipality-Dependent Utility	207
	Municipality-Dependent Other Agency	209
Township	Township-General Purpose Government	300
Township-dependent	Township-Dependent Airport Authority	301
	Township-Dependent Hospital	302
	Township-Dependent Housing Authority	303
	Township-Dependent Institution of Higher Education	304
	Township-Dependent Local Education Agency (LEA)	305

	Township-Dependent Transit Authority	306
	Township-Dependent Utility	307
	Township-Dependent- Other Agency	309
Independent Special District	Independent Special District Airport Authority	401
	Independent Special District Hospital	402
	Independent Special District Housing Authority	403
	Independent Special District Transit Authority	406
	Independent Special District Utility	407
	Independent Special District Other Agency	409
Independent Education Agency	Independent Education Agency- Institution of Higher Education	504
	Independent Local Education Agency (LEA)	505
Indian Tribe/Alaskan Native Village	Indian Tribe-Wide/Alaskan Native Village-Wide	600
Indian Tribe/Alaskan Native Village-dependent	Indian Tribe/Alaskan Native Village-Dependent Airport Authority	601
	Indian Tribe/Alaskan Native Village-Dependent Hospital	602
	Indian Tribe/Alaskan Native Village-Dependent Housing Authority	603
	Indian Tribe/Alaskan Native Village-Dependent Institution of Higher Education	604
	Indian Tribe/Alaskan Native Village-Dependent Local Education Agency (LEA)	605
	Indian Tribe/Alaskan Native Village-Dependent Transit Authority	606
	Indian Tribe/Alaskan Native Village-Dependent Utility	607
	Indian Tribe/Alaskan Native Village-Dependent Other Agency	609
Territory	Territory-Wide	700
Territory-dependent	Territory-Dependent Airport Authority	701
	Territory-Dependent Hospital	702
	Territory-Dependent Housing Authority	703
	Territory-Dependent Institution of Higher Education	704
	Territory-Dependent Local Education Agency (LEA)	705
	Territory-Dependent Transit Authority	706
	Territory-Dependent Utility	707
	Territory-Dependent Other Agency	709
Territory Local	Territory Local General Purpose Government	710
Territory Local- Dependent	Territory Local-Dependent Airport Authority	711
	Territory Local-Dependent Hospital	712
	Territory Local-Dependent Housing Authority	713
	Territory Local-Dependent Institution of Higher Education	714
	Territory Local-Dependent Local Education Agency (LEA)	715
	Territory Local-Dependent Transit Authority	716
	Territory Local-Dependent Utility	717
	Territory Local-Dependent Other Agency	719
Out of Scope	For profit or outside U.S.	808
Unknown	Unknown	888

Non-profit	Non-profit Airport	901
	Non-profit Hospital	902
	Non-profit Housing Organization	903
	Non-profit Institution for Higher Education	904
	Non-profit School	905
	Non-profit Transit Organization	906
	Non-profit Utility	907
	Non-profit Social Services Organization	908
	Non-profit Other Organization	909

C.6 ORGANIZATIONAL TYPE DEFINITIONS

These definitions refer to the Organizational Type (first part), or TYPECLASS from Table 5 of the FAC-assigned "Type of Entity". The organizational types listed are the most common types of organizations in the FAC database.

CLASSIFICATION DEFINITIONS:

State: Any of the fifty states, (the District of Columbia is classified as a State for Single Audit purposes). The state classification contains only one entity type, State-wide. A State-wide is a general purpose state government or state agency with the legal authority to include any and all state government agencies and state-dependent agencies in a single state-wide audit.

Includes: all (or most) of a state's subordinate authorities, commissions, boards, trusts, foundations, corporations, etc.

000 State-wide government

State-Dependent: Various governmental designations that have certain characteristics of governmental units, but that are classified in census statistics as subordinate agencies of the state government. All state agencies that submit audits separate from the statewide audit are included in this classification.

001 State-Dependent Airport Authority
002 State-Dependent Hospital
003 State-Dependent Housing Authority
004 State-Dependent Institution of Higher Education
005 State-Dependent Local Education Agency
006 State-Dependent Transit Authority
007 State-Dependent Utility
009 State-Dependent Other Agency

County: The primary legal division of every state or territory except Connecticut, Rhode Island, District of Columbia and Guam. County governments are officially designated as "borough" governments in Alaska and "parish" governments in Louisiana. Both are classified as county governments in this listing. Not all geographic areas known as counties have county governments. Where municipal and county governments have been consolidated, or substantially merged, composite units are counted as municipal governments.

100 General Purpose County

County-Dependent: Various governmental designations that have certain characteristics of governmental units, but that are classified in census statistics as subordinate agencies of the county government.

Includes: any county agencies, some special taxing districts and multi-county agencies. In some states, regional organizations are considered non-profits, in other states they are considered county-

dependent agencies.

- 101 County-Dependent Airport Authority
- 102 County-Dependent Hospital
- 103 County-Dependent Housing Authority
- 104 County-Dependent Institution of Higher Education
- 105 County-Dependent Local Education Agency
- 106 County-Dependent Transit Authority
- 107 County-Dependent Utility
- 109 County-Dependent Other Agency

Municipality: Political subdivisions within which a municipal corporation has been established to provide general government services for a specific population concentration in a defined area. Includes: in this classification are cities (excluding the District of Columbia, a state), boroughs (except in Alaska), villages, and towns (except in the Connecticut, Maine, Massachusetts, Minnesota, New Hampshire, New York, Rhode Island, Vermont, and Wisconsin). Composite city-county governments are treated as municipalities.

200 General Purpose Municipality

Municipality-Dependent: Various governmental designations that have certain characteristics of governmental units, but that are classified in census statistics as subordinate agencies of the municipal government.

Includes: any municipal government agencies, some special taxing districts and multi-municipal organizations.

- 201 Municipality-Dependent Airport Authority
- 202 Municipality-Dependent Hospital
- 203 Municipality-Dependent Housing Authority
- 204 Municipality-Dependent Institution of Higher Education
- 205 Municipality-Dependent Local Education Agency
- 206 Municipality-Dependent Transit Authority
- 207 Municipality-Dependent Utility
- 209 Municipality-Dependent Other Agency

Township: Township governments (also known as "town or township" governments) are organized general purpose governments which are established to provide government services for areas without regard to population concentrations.

Includes: townships in Illinois, Indiana, Kansas, Michigan, Minnesota, Missouri, Nebraska, New Jersey, North Dakota, Ohio, Pennsylvania, and South Dakota; and towns in Connecticut, Maine, Massachusetts, Minnesota, New Hampshire, New York, Rhode Island, Vermont, and Wisconsin.

300 General Purpose Township

Township-Dependent: Various governmental designations that have certain characteristics of governmental units, but that are classified in census statistics as subordinate agencies of the township government.

Includes: any township government agencies.

- 301 Township-Dependent Airport Authority
- 302 Township-Dependent Hospital
- 303 Township-Dependent Housing Authority
- 304 Township-Dependent Institution of Higher Education
- 305 Township-Dependent Local Education Agency
- 306 Township-Dependent Transit Authority

307 Township-Dependent Utility

309 Township-Dependent Other agency

Independent Special District: Special district governments are independent, special-purpose governmental units with substantial administrative and fiscal independence from general-purpose governments. Independent special districts are established to provide only one or a limited number of designated functions and having sufficient administrative and fiscal autonomy to qualify as independent governments.

Includes: Independent airport districts, fire districts, sanitation districts, public works districts, water and sewer districts, and other independent local public agencies.

Excludes: Most regional planning organizations that are not classified as governmental units and are considered non-profits due to their organizational make-up. In some states regional organizations are considered non-profits and in other states they are considered county-dependent agencies.

401 Independent Special District- Airport Authority

402 Independent Special District- Hospital

403 Independent Special District- Housing Authority

406 Independent Special District- Transit Authority

407 Independent Special District- Utility

409 Independent Special District- Other Agency

Independent Local Education Agency: An independent local education agency is a local government established to provide education functions within a geographic area or specific population and having sufficient administrative and fiscal autonomy to qualify as independent governments.

504 Independent Special District- Institution of Higher Education

505 Independent Local Education Agency

Indian Tribe/Alaskan Native Village-wide: Indian tribe-wide or Alaskan native village-wide is the general purpose government or an agency of a Federally recognized Indian tribe or Alaskan native village with the legal authority to include any and all tribal or village government agencies and dependent agencies in a single tribal-wide or village-wide audit.

600 Indian Tribe/Alaskan Native Village-wide

Indian Tribe/Alaskan native Village-Dependent: Any and all agencies dependent on Indian tribe or Alaskan native village governments that submit audits separate from the Indian Tribe-wide/Alaskan Native Village-wide audit are included in this classification.

601 Indian Tribe/Alaskan Native Village-Dependent Airport Authority

602 Indian Tribe/Alaskan Native Village-Dependent Hospital

603 Indian Tribe/Alaskan Native Village-Dependent Housing Authority

604 Indian Tribe/Alaskan Native Village-Dependent Institution of Higher Ed.

605 Indian Tribe/Alaskan Native Village-Dependent Local Education Agency

606 Indian Tribe/Alaskan Native Village-Dependent Transit Authority

607 Indian Tribe/Alaskan Native Village-Dependent Utility

609 Indian Tribe/Alaskan Native Village-Dependent Other Agency

Territory: (Territory-wide) This category includes territories of the United States and the freely associated states. The territories under the jurisdiction of the United States include American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, the Commonwealth of Puerto Rico, and the U.S. Virgin Islands. The freely associated states include The Federated States of Micronesia, The Republic of Marshall Islands and the Republic of Palau. The territory

classification contains only one entity type, Territory-wide governments.

700 Territory-wide: an agency of a territory of the United States with the legal authority to include any and all territory government agencies and dependent agencies in a territory-wide audit.

Territory-Dependent: Various governmental designations that have certain characteristics of governmental units, but that are classified in census statistics as subordinate agencies of the territorial government.

Includes: all territorial governmental agencies that submit audits separate from the territory-wide.

- 701 Territory-Dependent Airport Authority
- 702 Territory-Dependent Hospital
- 703 Territory-Dependent Housing Authority
- 704 Territory-Dependent Institution of Higher Education
- 705 Territory-Dependent Local Education Agency
- 706 Territory-Dependent Transit Authority
- 707 Territory-Dependent Utility
- 709 Territory-Dependent Other Agency

Territory Local: This category only includes all general purpose local governments in the U.S. territories.

- 710 Territory Local General Purpose Government

Territory Local-Dependent: Any and all agencies dependent on local governments in territories.

- 711 Territory Local-Dependent Airport Authority
- 712 Territory Local-Dependent Hospital
- 713 Territory Local-Dependent Housing Authority
- 714 Territory Local-Dependent Institution of Higher Education
- 715 Territory Local-Dependent Local Education Agency
- 716 Territory Local-Dependent Transit Authority
- 717 Territory Local-Dependent Utility
- 719 Territory Local-Dependent Other Agency

Out of Scope: The analyst will assign this code if the entity is for-profit or outside the U.S.

- 808 Out of Scope

Unknown: The processor will use this code if the type of entity cannot be determined due to lack of information or a conflict in definitions. This is a temporary code for the use of the analyst signaling more research is required.

- 888 Unknown

Non-profit: Non-profit organizations are the only classification in the non-government category.

Includes: social welfare organizations, non-federally recognized tribal organizations, councils that act as private nonprofit organizations, incorporated entities, corporations, and non-profit organizations that administrate HUD and FHA housing projects. In some states regional organizations are considered non-profits and in other states they are considered county-dependent agencies.

Excludes: government-dependent organizations such as community service boards and economic development boards in some states.

- 901 Non-profit Airport
- 902 Non-profit Hospital
- 903 Non-profit Housing Organization

- 904 Non-profit Institution for Higher Education
- 905 Non-profit School
- 906 Non-profit Transit Organization
- 907 Non-profit Utility
- 908 Non-profit Social Services Organization
- 909 Non-profit Other Organization

C.7 MISSION TYPE DEFINITIONS

These definitions refer to the Mission Type, or second part of the TYPE from Table 5, of the FAC-assigned "Type of Entity". The mission types listed are the most common services provided by the organizations in the FAC database. The definitions below follow the standard numbering convention used to identify that mission type. The "***" signifies any other digit in the Type code.

Government-dependent and independent government agency types have similar three-digit type codes differentiated by the first digit. Non-profit organizations have different definitions but the codes are similar to the government agency types.

(**0) General Purpose Government: General Purpose governments of the fifty states, the District of Columbia, Territories of the U.S., Federally-recognized Indian Tribes and Alaskan Native Villages and all sub-state level local government entities including counties, municipalities, and townships. Special purpose governments are not included in this designation.

(**1) Airport Authority: Usually government entities and sometimes non-profit entities primarily engaged in (1) operating international, national, or civil airports or public flying field or (2) supporting airport operations (except special food services contractors), such as rental of hanger space, air traffic control services, baggage handling services, and cargo handling services (from the North American Industry Classification System, or NAICS).

(**2) Hospital: Hospital facilities providing in-patient medical care and institutions primarily for care and treatment of handicapped individuals (rather than education).

Includes: general hospitals; institutions for the custody, treatment, or general care of the mentally insane or defective, feeble-minded, mentally retarded, or emotionally disturbed; TB sanatoria, maternity and children hospitals, orthopedic hospitals, and hospitals for chronic diseases; institutions for care and treatment of blind, deaf, developmentally disabled, or other special classes of handicap; hospitals associated with the university medical schools; non-profit organizations which lease and operate government-owned hospitals.

Excludes: Nursing homes (or other welfare institutions) not directly associated with a hospital; state schools for blind, deaf, or other handicapped individuals (primarily for education and training); infirmaries serving particular institutions, like college infirmaries and prison hospitals; hospitals for the criminally insane operated by corrections agencies.

(**3) Housing Authority: Government authority that provides public housing or assists the public in renting or purchasing housing.

Includes: state, regional, or local housing authorities.

(903) Non-profit Housing Organization: Non-government organization that provides broader realm of housing, housing services or assists the public in renting or purchasing housing.

Includes: entities providing housing financing and counseling.

Excludes: Homeless shelters (social services) and hospitals.

(**4) Institution of Higher Education: Degree-granting institution (associate, bachelor, master or doctorate) providing academic training beyond the high school (grade 12) level.

Includes: junior colleges, community colleges, universities, law schools, medical or nursing schools, agricultural colleges, land grant institutions, engineering schools, and other institutions for instructions granting post secondary degrees.

Excludes: training programs, remedial education, community education, hospitals operated by medical schools (included in hospitals), agricultural extension services (State), and university-affiliated research foundations (Other Nonprofit).

(**5, 7*5) Local Education Agency (LEA), School: Entity that provides operation, maintenance, and construction of public schools and facilities for elementary and secondary education (kindergarten through high school), vocational-technical education, schools for the blind, deaf, or handicapped individuals (if primarily for training and education) and other educational institutions, whether operated by independent governments (school districts) or as integral agencies of state, county, municipal, or township governments; and financial support of public elementary and secondary schools.

Includes: non-profit schools and academies.

Excludes: Institutions of higher education; schools for the blind, deaf, or handicapped individuals (if primarily for physical rehabilitation and care); state adult, vocational, and special education programs operated outside school systems.

(**6) Transit Authority: Entity that is created for the operation, maintenance and construction of public mass transit systems, including subways, surface rails, and buses.

Includes: rapid transit; subways, surface rail, and street railroad systems; commuter rail lines; trolleys and light rail; bus systems.

Excludes: Systems solely to transport students, ferries, toll highways, and systems exclusively for handicapped individuals or senior citizens.

(**7) Utility: Governmental or non-profit entity that provides electric power, natural gas, steam supply, water supply or sewage removal through a permanent infrastructure of lines, mains, and pipes.

(808) Out of Scope: The analyst will assign this code if the entity is for-profit or outside the U.S.

(888) Unknown: The analyst will assign this code if the type of entity cannot be determined due to lack of information or a conflict in definitions. This is a temporary code for the use of the analyst signaling more research is required.

(908) Non-Profit Social Services Organization: Non-profit entities that provide social services to the general public or special needs populations.

Includes: public health and welfare agencies such as soup kitchens, shelters, health services, legal services, senior services, etc.

(**9) Other: Entities that could not be designated in any of the previous specific types, such as nursing homes.

Appendix D STANDARD CFDA DATA DEFINITIONS

Table 6 - Standard CFDA Data Definitions

Field	Description
AUDIT YEAR	Year of fiscal year ending date
CFDA	Combination of CFDA Prefix and Extension
AWARDS	Total number of awards made by CFDA (number of CFDA award lines entered for the CFDA)
AUDITS	Total number of audits conducted by CFDA (number of audits with the CFDA)
AMOUNT	Total dollar amount of awards by CFDA
% DIRECT	Percent of awards that were direct awards by CFDA
% MAJOR PROGRAMS	Percent of awards that were made to major programs by CFDA
% FINDINGS	Percent of awards with findings by CFDA
Type of Compliance Requirement (Count totals by CFDA)	
A	Activities Allowed or Disallowed
B	Allowable costs/cost principles
C	Cash management
D	Davis-Bacon Act (Reserved for UG)
E	Eligibility
F	Equipment and real property management
G	Matching, level of effort, earmarking
H	Period of performance (or availability) of Federal funds
I	Procurement and suspension and debarment
J	Program income
K	Real property acquisition and relocation assistance (Reserved for UG)
L	Reporting
M	Sub-recipient monitoring
N	Special tests and provisions
O	None (2008 through 2012 Only)
P	Other

Appendix E STANDARD AUDITEE DATA DEFINITIONS

Table 7 - Standard Auditee Data Definitions

Field	Description
YEAR	Year of fiscal year ending date
NAME	Name of the auditee
EIN	Primary Employer Identification Number of auditee
ST	Auditee state
CFDA	Combination of Federal Agency Prefix and CFDA Extension
PROGRAM NAME	Name of federal program
ARRA	Whether or not the program is part of the American Recovery and Reinvestment Act. This field is not populated for UG submissions.
\$ AMOUNT	Total dollar amount of all award lines matching the search criteria, ordered by CFDA number for each auditee name.
COMPL. REQ	Type(s) of compliance requirement(s) listed on the award line if the award line has a finding(s). This field may have one or more of the following compliance requirement types: A. Activities Allowed or Disallowed B. Allowable costs/cost principles C. Cash management D. Davis-Bacon Act (Reserved for UG) E. Eligibility F. Equipment and real property management G. Matching, level of effort, earmarking H. Period of performance (or availability) of Federal funds I. Procurement and suspension and debarment J. Program income K. Real property acquisition and relocation assistance (Reserved for UG) L. Reporting M. Sub-recipient monitoring N. Special tests and provisions O. None (2008 through 2012 Only) P. Other
DIR	Whether or not the award was received directly from a Federal awarding agency.
MP	Whether or not the Federal program is a major program.
OPIN. On MP	Opinion qualifier for major programs only: <ul style="list-style-type: none"> ○ (U) Unqualified/Unmodified ○ (Q) Qualified ○ (A) Adverse Opinion ○ (D) Disclaimer of Opinion
FINDINGS	Whether or not the audit disclosed one or more findings.
TYPE OF ENTITY	Type of Entity (FAC-assigned); See Appendix C .

Appendix F ABBREVIATIONS AND ACRONYMS

Table 8 - Abbreviations and Acronyms

Abbreviation / Acronym	Definition
CAP	Corrective Action Plan
CFDA	Catalog of Federal Domestic Assistance
CPA	Certified Public Accountant
DBKEY	Database Key
DD	Two-digit day, 01 to 31
DUNS	Data Universal Numbering System
EIN	Employer Identification Number
FAC	Federal Audit Clearinghouse
FOIA	Freedom of Information Act
FY	Fiscal Year
ID	Identity
IMS	Image Management System
INFO	Information
OMB	Office of Management and Budget
MM	Two-digit month, 01 to 12
N	No
N/A	Not Applicable or Not Available
NPC	National Processing Center
PDF	Portable Document Format
SF-SAC	Standard Form titled “Data Collection Form for Reporting on Audits of States, Local Governments, Indian Tribes, Institutions of Higher Education, and Non-Profit Organizations” for fiscal year starting dates on or after December 26, 2014, or “Data Collection Form for Reporting on Audits of States, Local Governments, and Non-Profit Organizations” for fiscal year starting dates prior to December 26, 2014.
UG	Uniform Guidance (OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards)
URL	Uniform Resource Locator
U.S.	United States
Y	Yes
YYYY	Four-digit year
ZIP	Zone Improvement Plan

Appendix G GLOSSARY OF TERMS

Table 9 - Glossary of Terms

Term	Definition
Alternative Compliance Examination Engagement	The US Department of the Treasury (“Treasury”) recognizes that many recipients of Coronavirus State and Local Fiscal Recovery Funds (“CSLFRF”) may newly be required to complete a Single Audit or a Program-Specific Audit pursuant to the Single Audit Act and its implementing regulations, 2 CFR Part 200, Subpart F, due to their receipt of an CSLFRF award which may lead to them expending \$750,000 or more during their fiscal year in Federal awards. This may be because the recipient has not received federal financial assistance before, or the other federal financial assistance they expended did not exceed the \$750,000 audit threshold set forth 2 CFR 200.501(a). The SLFRF Compliance Supplement describes an alternative approach for CSLFRF recipients that would otherwise not be required to undergo an audit pursuant to 2 CFR Part 200, Subpart F, if it was not for the expenditures of CSLFRF funds directly awarded by Treasury. This alternative approach is permitted by OMB as further described in the 2021 OMB Compliance Supplement, Part 8, Appendix VII – Other Audit Advisories. However, an CSLFRF recipient may still elect to undergo a Single Audit or a Program-Specific Audit under 2 CFR Part 200, Subpart F.
Audit Report	The Audit Report is a PDF of the audit report completed by an auditor and uploaded to the FAC/IDES. The PDF and Form SF-SAC constitute a submission to the FAC. Audit Reports are available via the public FAC/IMS for submissions qualifying under the OMB Uniform Guidance (with the exception of Indian tribes designated in section 2.2) and via the secure FAC/IMS for Federal users for all submissions.
FAC	The Federal Audit Clearinghouse is the OMB-designated repository of Single Audit data and is maintained by the Census Bureau, Economic Reimbursable Division, Federal Programs Branch.
FAC/IDES	The FAC Internet Data Entry System is an application in the FAC suite that is accessed by respondents (auditee and auditor contacts/representatives) to submit Single Audit report information to the FAC.
FAC/IMS	The FAC Image Management System is a publicly-facing internet application in the FAC suite that enables querying and downloading of information collected on Form SF-SAC and selected Single Audit report information.
FAC Processing	FAC Processing is an application in the FAC suite used by Census Bureau staff at the NPC. After a Single Audit report is submitted to the FAC/IDES, NPC staff use the FAC Processing application to verify, validate, and conduct other processing on the reporting package. Once a Single audit reporting package has been successfully processed by NPC staff using FAC Processing, it is appropriately disseminated on the FAC/IMS.
Form SF-SAC	The Data Collection Form (Form SF-SAC) is a submission form which recipients must complete online and include with the Single Audit reporting packages uploaded to the FAC/IDES.
OMB Circular A-133	The OMB Circular A-133 is the full policy for audits of States, local governments, and non-profit organizations. It was issued pursuant to the Single Audit Act of 1984 and the following amendments of 1996. It sets forth standards of obtaining consistency and uniformity among Federal agencies for the audits of non-Federal entities expending Federal awards. Applicable to audits of fiscal periods beginning after June 30, 1996 and beginning before December 26, 2014.

OMB Compliance Supplement	The OMB Compliance Supplement is a large and extensive guide created by the OMB for Single Audits, and is considered the most important tool of both the auditor and the auditee when performing, or being subject to, a Single Audit. It was created following amendments in 1996 to the Single Audit Act and serves to identify existing important compliance requirements that the Federal government expects to be considered as part of a Single Audit. Without it, auditors would need to research thousands of laws and regulations for each Federal program of a recipient/auditee to determine which compliance requirements are important to the Federal government. For Single Audits, the Compliance Supplement replaces any agency audit guides and other audit requirement documents for individual Federal programs.
OMB Uniform Guidance	The OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) is the full policy for audits of States, local governments, Indian tribes and tribal organizations, institutions of higher education (IHE), or non-profit organizations; or non-Federal entities. This guidance supersedes and streamlines requirements from OMB circulars A-21, A-50 A-87, A-89, A-102, A-110, A-122, and A-133. It sets forth standards of obtaining consistency and uniformity among Federal agencies for the audit of non-Federal entities expending Federal awards. Applicable to audits of fiscal periods beginning on or after December 26, 2014.