

# Mary Taylor, CPA

## Auditor of State

### **Bulletin 2008-009**

**Date Issued:** December 11, 2008

**TO:** All Public Offices  
Independent Public Accountants

**FROM:** Mary Taylor, CPA  
Ohio Auditor of State

**SUBJECT:** On-Line Data Collection Form Procedures

Effective for audits with fiscal years ending in 2008, the Federal Audit Clearinghouse will only accept electronic *data collection form* submissions online. (The Federal Audit Clearinghouse still requires mailed submissions for fiscal periods ending in 2002–2007, but will not accept mailed submissions for fiscal periods ending in 2008 or later.) Therefore, the auditee will be responsible for preparing and submitting the 2008 or later data collection form and Single Audit Report online. Both the auditee and the Auditor of State must electronically certify this information. A new Report ID and password are required for each entity's submission for each fiscal period.

Below are instructions to assist you with the new on-line submission process:

#### **NOTES:**

- ❖ Because passwords expire after 90 days (and lock after 45 days of inactivity), please do not start the Data Collection Form (DCF) data entry process until the end of the audit just prior to the post audit. Also, the auditee should not update the password without notifying the auditor. (If possible, we want to avoid having the password expire prior to issuing the audit.) See “Other Procedures” below.
- ❖ The independent auditor must complete Part I, Items 6 & 7, as well as Parts II & III of the Data Collection Form. While it is ultimately the auditee's responsibility to complete Part I, Items 1 through 5, the Auditor of State may prepare these sections on the auditee's behalf. However, because the auditee must certify this information, the auditee must review it for completeness and accuracy before certifying it. The auditor and auditee should discuss their mutual responsibilities for completing the form.
- ❖ The Federal Audit Clearinghouse (FAC) also has on-line instructions (*IDES 2008-2010 Instructions*) for the 2008 submissions available at <http://harvester.census.gov/fac/collect/formoptions.html>. Click on “Online Instructions for Audit Years 2008-2010.”

- ❖ **The FAC Internet Data Entry System (IDES) requires the auditee and auditor to have Internet access and valid email accounts. The auditee must provide the auditors with the e-mail address of the person that will certify the DCF and reporting package information prior to submission to the FAC. The auditee may also provide additional e-mail addresses for those individuals that it may assign the responsibility to certify the form in lieu of the Certifying Official.**
- ❖ **A few things to remember when inputting information into the system:**
  - Use the *Tab* key to advance forward from data entry box to the next data entry box. DO NOT use the *Enter* key to move from box to box. Using the *Enter* key may cause errors.
  - To navigate among pages use the buttons on each page. DO NOT use the *Back* button on the browser.
  - Only one person can be logged into an online form at a time. If more than one person is in the same form, at the same time, sharing violations can occur, causing errors and lost data.

**GENERAL INSTRUCTIONS FOR ONLINE DATA ENTRY (PART I, ITEMS 1 THROUGH 5) (If the auditor completes these steps for the auditee, go to the section titled Auditee Certification Procedures):**

**Data Entry Procedures**

- 1) Go to <http://harvester.census.gov/sac/>
- 2) Click on “Data Collection Form Options”  
(<http://harvester.census.gov/fac/collect/formoptions.html>)
- 3) Click on “Enter Form SF-SAC Data Online:”
- 4) Click “Enter New Form”
  - a) Enter Employer Identification Number (EIN)
  - b) Enter Fiscal Year Ending Date
  - c) Enter Password
  - d) Re-enter Password
  - e) Please select a question for password retrieval
  - f) Please enter the answer to your question.
  - g) Are you ready to start now? Click “Yes”

There is only one EIN and one password for each submission. Therefore, if the auditor completes this step, the auditor must share the password with the auditee, so the auditee can complete the “auditee sections” of the DCF. If the auditee completes this step, the auditee must share the password with the auditor so the auditor can complete the “auditor sections” of the DCF.

- 5) Once you click “Yes”, you will be directed to a different page listing:
  - a) Report ID# (Note: the Federal Audit Clearinghouse automatically assigns this.)
  - b) Password
  - c) Question
  - d) Answer
  - e) Click “Continue”
  
- 6) Enter E-mail Addresses:
  - a) Auditor’s Certifying Official (**NOTE: The certifying official for the Auditor of State’s Office will be the regional chief auditor. The auditor will provide the auditee with this individual’s name and email address.**)
  - b) Re-enter Auditor’s Certifying Official
  - c) Auditee’s Certifying Official
  - d) Re-enter Auditee’s Certifying Official
  - e) Include additional auditor and auditee e-mail addresses of audit staff that may be assigned the responsibility of performing the actual certification process: (**NOTE: The region is responsible for determining its own policies for assigning the auditors to enter in this step.**)
    - SAM
    - Audit Manager
    - Assistant Auditor
  - f) Include additional auditee e-mail addresses as requested by the auditee.
  - g) Click “Continue”
  
- 7) Click “Enter Form SF-SAC Data”
  - a) Click “Page 1” and complete Part I, Items 1-5
    - You can find information regarding Employer Identification Numbers (EIN) and the Data Universal Numbering System Number (DUNS) on pages 13 & 14 of the *IDES 2008-2010 Instructions*.
  - b) Click “Save Page 1”
  - c) The auditor will complete the remainder of the SF-FAC and provide a draft hard copy of the Data Collection form for the auditee’s review and approval.
  - d) Click “Return to Main Menu”

### **Auditor Data Entry Procedures**

- 8) Click “Enter Form SF-SAC Data”
  - a) Click “Page 1” and complete Part I, Items 6-7
  - b) Click “Save Page 1”
  - c) Click “Page 2” and complete Part II and Part III, Items 1-8
  - d) Click “Save Page 2”

- e) Click “Page 3” OR Click “Upload Page 3” and complete Part III, Items 9 and 10  
(**NOTE: Please save the data periodically throughout the process of entering program information.**)
    - If there are more than 80 lines of programs, the Page 3 upload must be used. See Chapter 5 of the *IDES 2008-2010 Instructions* for uploading Page 3 procedures. (IDES Instructions, page 19)
  - f) Click “Calculate” and enter “Total Federal Awards Expended Total”
  - g) Click “Save Page 3”
  - h) Click “Page 4 EINS” OR Click “Upload Multiple EINS” and enter additional EINS. See Chapter 6 of the *IDES 2008-2010 Instructions* for uploading multiple EINS procedures
  - i) Click “Save Page 4 EINS.”
  - j) Click “Page 4 DUNS” OR Click “Upload Multiple DUNS” and enter additional DUNS. See Chapter 7 of the *IDES 2008-2010 Instructions* for uploading multiple DUNS procedures
  - k) Click “Save Page 4 DUNS”
  - l) Click “Page 5” and enter Secondary Auditor’s Contact Information
  - m) Click “Save Page 5”
- 9) Click “Check Data” button to perform a validation check on the data. (See IDES Instructions, pages 44-45) (**NOTE: The auditee may also perform this step.**)
- a) If there are errors, when the system has completed the validation check a list of errors will appear on the screen
  - b) Print the list of errors then return to the appropriate page(s) to clear/correct the errors.
  - c) Remember that correcting one error may clear other errors at the same time. Continue to click the Check Data button and correct your responses until all errors have been cleared.
  - d) Review Chapter 4 of the *IDES 2008-2010 Instructions* to determine solutions to errors.
- 10) Click “Print Draft Copy of Form SF-SAC”
- a) Provide Draft Copy to Auditee for review and approval.
  - b) **The auditor should keep an auditee-signed draft copy of the SF-FAC in the work papers.**
  - c) Review Draft Copy for any errors.
  - d) Make sure all errors are corrected and approved by Auditee.
  - e) **NO FURTHER CHANGES TO THE FORM WILL BE PERMITTED AFTER CLICKING “FINISH.”** If the SF-FAC is correct, click “Finish”
    - After finalizing the form, changes to the data are only possible by “unlocking” the form. See Chapter 11 of the *IDES 2008-2010 Instructions* for these procedures
  - f) Click “Print Archive Copy of Form SF-SAC,” if any additional copies are needed.
- 11) Click “Return to Main Menu”

- 12) On the MAIN MENU, Step 1: Enter Form SF-SAC Data will now have a red check mark, if you have completed all required fields.
- 13) If the Auditor of State is completing the online entry, the audit staff will send the completed report package to the Auditor of State's Clerk of the Bureau for final audit report uploading. If the auditee is completing the online entry, the auditee must download the single audit report from the Auditor of State's website at: <http://www.auditor.state.oh.us/AuditSearch/Search.aspx>. The auditee must then upload the audit report into the SF-SAC as follows:

### **Report Upload Procedures**

- 1) Go to <http://harvester.census.gov/fac/collect/pswdqry.html>
- 2) Enter the Report ID and password (from **Data Entry Procedures** Step 4).
- 3) Click "Upload Audit Report"
- 4) Using the **combined report (Financial Statements (or CAFR) and Single Audit Report)** enter the beginning page number (pdf page number, not printed page number) for each item listed. Note: The final audit report file must be unsecured (i.e., it should not include password protection for opening, editing and printing.)
- 5) Click "Continue"
- 6) Click "Browse" and select the final audit report pdf file.
- 7) Click "Upload Audit Report File"
- 8) Click "Return to Main Menu"
- 9) On the MAIN MENU, Step 2: A red checkmark next to *Audit Report Uploaded* means you have completed all required fields.
- 10) Click "Certify Form SF-SAC" and verify Auditee and Auditor Certifying Officials' e-mail addresses.
- 11) Click "Send E-mails"
- 12) Click "Exit"

## **Auditee Certification Procedures**

- 1) Once the Auditee Certifying Official receives the e-mail from the FAC including the certification instructions sent subsequent to the AOS inputting the DCF information and uploading of the reporting package, follow the instructions in the e-mail as follows:
  - a) Go to <http://harvester.census.gov/fac/collect/pswdqry.html>
  - b) Enter the Report ID and password provided by the audit staff.
  - c) Click “Certify Form SF-SAC”
  - d) Click “Auditee Certification”
  - e) Review the Form SF-SAC and the A-133 reporting package from this page.
  - f) Read the Auditee Certification Statement
  - g) Enter the signature code listed in the e-mail to represent your signature in the "Signature of certifying official" text box.
  - h) Your certification means that *to the best of your knowledge and belief*:
    - i) the Auditor of State (or contracting independent public accountant) audited your entity’s financial statements and reported on the statements following OMB Circular A-133
    - ii) You agree that the information included in Parts I, II and III of the Form SF-SAC, is accurate and complete.
      - (1) To support the certification, you should compare information in the SF-SAC to your audited statements and auditor’s reports, especially:
        - (a) The programs and amounts reported on the Federal Awards Expenditure Schedule
        - (b) The findings (if any) reported in the *auditor’s report on compliance with requirements applicable to each major federal program and on internal control over compliance in accordance with OMB Circular A-133*.
  - i) Once you have completed your certification review, click “Agree to Auditee Certification Statement.”
  - j) If you must edit the Form SF-SAC, or the A-133 reporting package, or the Auditee Certification Statement, then click “Reject Auditee Certification Statement” and contact your Regional Auditor of State Office to discuss revising your submission. Once the errors are fixed, go back to Step 1 above.
- 2) Click “Return to Main Menu”
- 3) On the MAIN MENU, Step 3a: Auditee Certified Form SF-SAC will now have a red check mark, if you have completed all required fields.

- 4) Once the submission has been certified by both your Certifying Officer and the auditor, as documented by the e-mail from the FAC, you must complete the submission process.
  - a) Go to <http://harvester.census.gov/fac/collect/pswdqry.html>
  - b) Enter the Report ID and password (from **Data Entry Procedures** Step 4)
  - c) Click “SUBMIT A-133 SUBMISSION” on the MAIN MENU.
  - d) To complete the submission and electronically transmit the SF-FAC data and the A-133 reporting package, click “SUBMIT A-133 SUBMISSION”
  - e) You may print an archive copy of the SF-FAC at this point, if needed.
- 5) Click “Return to Main Menu”
- 6) On the MAIN MENU, Step 4: Submitted to FAC will now have a red check mark if you have completed all required fields.
- 7) Both your Certifying Official and the auditor will receive a confirmation e-mail from the FAC stating that the SF-FAC and A-133 Reporting Package were electronically transmitted.
- 8) If there are any problems with the transmission, the FAC will notify you as necessary.

#### **Auditor Certification Procedures**

- 9) Once the Auditor Certifying Official (and other audit staff identified in Step 6(e) above) receives the e-mail, follow the instructions in the e-mail as follows:
  - a) The audit staff who was assigned the responsibility by the region for completing the certification process should go to <http://harvester.census.gov/fac/collect/pswdqry.html>
  - b) Enter the Report ID and password.
  - c) Click “Certify Form SF-SAC”
  - d) Click “Auditor Certification”
  - e) Review the Form SF-SAC and the A-133 reporting package from this page.
  - f) Read the Auditor Certification Statement
  - g) Enter the signature code listed in the e-mail to represent your signature in the "Signature of certifying official" text box.
  - h) Your certification means that *to the best of your knowledge and belief*:
    - i) You agree that the information included in Parts II and III (except Part III 7, 8 & 9a – 9f) of the Form SF-SAC, agrees to the same information in the audited statements / A-133 report, etc.
    - ii) We have not performed auditing procedures since our opinion date.

- iii) To support the certification, you should document the comparison of information in the SF-SAC to the audited statements and auditor's reports, especially:
  - (1) The programs and amounts reported on the Federal Awards Expenditure Schedule
  - (2) The findings (if any) reported in the *auditor's report on compliance with requirements applicable to each major federal program and on internal control over compliance in accordance with OMB Circular A-133.*
- i) Once you have completed your certification review, click "Agree to Auditor Certification Statement."
- j) If you must edit the Form SF-SAC, or the A-133 reporting package, or the Auditor Certification Statement, then click "Reject Auditor Certification Statement" and contact the auditee to discuss revising the submission. Fix the errors and go back to Step 1 above.

10) Click "Return to Main Menu"

11) On the MAIN MENU, Step 3b: Auditor Certified Form SF-SAC will now have a red check mark, if you have completed all required fields.

#### **Other Procedures**

- 1) If the audit report requires reissuance subsequent to submission, it may be necessary to revise the SC-FAC form. Please refer to Chapter 11 of *IDES 2008-2010 Instructions* for these procedures.
- 2) If the password expires before the certification process and submission is complete you must login using the expired/locked password and properly answer the security question. To reset the password, when prompted, enter the current password and new password. The password can only be used once in a 2-year period for each Report ID. Remember, each auditee will have a new Report ID each year. (See also Chapter 3 of the *IDES 2008-2010 Instructions*)

If you have any accounting or auditing related questions regarding this Bulletin, please contact the AOS Accounting and Auditing Support Group at (800) 282-0370.



Mary Taylor, CPA  
Auditor of State