

Sprint Adirondack research report | Auditors

DRAFT 4/19/22

Intro

This report summarizes what stood out to us after the research and conversations we've had so far with auditors who work on single audits. In the [findings at a glance section](#) we include new user stories, workflow model changes needed, and general insights about how auditors work. We include specifics on design refinements in the [detailed findings section](#). You can find what we learned about how auditors work including their role, goals, common tasks, and pain points [here](#).

Findings at a glance

New user stories for the MVP

As a **user**, I need the **homepage** to communicate who (auditors, auditees, agency users, the public) and what (submitting and accessing audits of federal funding) the FAC site and application are for so that I know whether/how to proceed.

As an **auditor** or **auditee**, working on an existing draft audit submission, I need to get from the table of search results / audits associated with me to the audit homepage for a specific draft submission by clicking on the report ID, so that I can review or edit data for that audit submission.

As an **auditor** or **auditee** creating a new audit submission, I need in-context information on the **auditee information page** about what a UEI is and where I get it so that I know what number to put in. [#145](#)

As an **auditor** or **auditee** creating a new audit submission, I need in-context information on the **auditee information page** about how UEI will be validated and used to auto-populate entity information from sam.gov so that I know where that information comes from. [#145](#)

As an **auditor or auditee**, I need to be able to find the login w/ Login.gov button so that I can log in. (Dependent on figuring out the IA here [#147](#))

As a **user**, I need an in-context definition to explain what a UEI is the first time I encounter it in my process so that I know what information I will need and where to get it.

As an auditor or auditee creating a new audit submission, I need the language throughout the submission process to make it clear that I'm submitting audit information to the FAC, not beginning the audit process.

As an auditor or auditee submitting a new audit, I need to understand that "US based" is inclusive of the US territories (Puerto Rico, Guam, US Virgin Islands, Northern Mariana Islands).

As an **auditor or auditee**, I need to understand which data fields are required.

As an **auditor or auditee**, I need to understand how to recover when I have left a required data field blank.

As an **auditor**, I want to find audit reports that have similar findings to the submission I'm working on so that I can borrow the language and/or help ensure that my interpretation of the compliance tool is consistent with others' interpretation. (data dissemination)

As a **state auditor**, I want to be able to find other states' audits so that I can borrow the language and/or help ensure that my interpretation of the compliance tool is consistent with others' interpretation. (data dissemination)

As an auditor or auditee creating a new audit submission, I need the submission access page to make it clear what a "contact" is and what kind of access to the submission they'll have so that I can give the right access to the right people. [#128](#)

As an auditor or auditee creating a new audit submission, I need the submission access page to make it clear whether I need to enter my own contact information to get access to the submission. [#128](#)

As an auditor or auditee creating a new audit submission, I need the submission access page to make it clear what will happen when I click "continue" (namely that all contacts listed will start receiving notifications regarding the submission), so that I feel confident moving to the next step. [#128](#)

As an auditor or auditee inputting submission data, I need to know which form sections I'm required to fill in and which sections are not required so that I can focus and not enter information that's not required for my submission.

As an **auditor or auditee inputting submission data**, I need to know how my progress on a form page will be saved so that I don't worry about my information being lost.

As an **auditor or auditee inputting submission data**, I would like to be able to navigate through the different form sections from the bottom of each page.

New user stories for later release

As an **auditor or auditee** with a high volume of **Notes to SEFA**, I can bulk upload notes to SEFA data in an acceptable format so that I can save time manually entering information.

As an **auditor**, I need to be able to find an entity's past year audit submission to see if I can borrow any of the language that might be relevant to this year's submission.

Workflow model changes needed

- Reflect that auditors may download forms and templates from the FAC months before they begin their audit submission.
- Reflect that auditors often begin their submission process by searching for already certified audits in the FAC's dissemination system (IMS).
- Reflect that SF-SAC data is entered by *either* the auditor or auditee.

Detailed findings

What worked well and where we can improve

We've organized this section around the different pages and features we tested with users using [this clickable prototype](#). We've broken out terms and content that users found confusing throughout the process into [their own section](#).

[Home page](#)

What seemed to work well

- People felt confident explaining what they could do from the homepage and who the page was for. Several people commented that the page appeared to be for anyone, including the general public to use. The wireframe was very minimal and people appreciated that.

What to change

- Reconsider the placement of the login button. Most people missed the login button in the upper right corner and thought they'd log in after clicking into the "submit an audit" card.
- The headline in the hero image could more clearly communicate that the site deals with auditing grant funding—one person commented that the phrase "federal audits" might suggest that the site is only about federal entities being audited rather than about federal money.
- Other content people expected to see on the homepage:
 - Instructions for searching the database
 - Links to the data dictionary
 - Links to OMB guidance for submitting the data collection form
 - Behind the "submit audits page," instructions on how to submit new audits

Login

What seemed to work well

- None of the people we talked with were familiar with Login.gov, but we asked them if they foresaw any challenges using it. 5 out of 5 folks we asked said "no."

Things to change

- We didn't test the Login.gov process

[Filter and search audits associated with me](#)

What seemed to work well

- Five of the six people we talked to correctly interpreted the list as audits associated with them; one person believed that the list was showing them all audits, even those not

associated with them, and were confused by seeing what they assumed were others' "draft" submissions.

- People correctly assumed that they could start a new audit submission from this page.
- Everyone we talked to said they would want to click on the report ID in the report ID column to find more details about a particular audit, which is the intended behavior.
- People felt the information in the search results table is generally what they would expect and want to see.

What to change

- Clarify that audits that have been certified are not included in this list and that users access those via the data dissemination interface. With that in mind, it may be uncommon for users to have many audits in process, which de-prioritizes the need for robust filter and search functionality at this point in their workflow.
 - **Area for further research** - What is the upper bound of audits an auditor will have in process at a given time?
- Add a definition or glossary link to explain what a UEI is. 5 of the 6 people we talked to had never heard of UEI before and this is the first place in the interface where it appears.
- **Status column** - Consider removing "certifiable" as a separate status. It wasn't clear whether the distinction between "in progress" and "certifiable" was meaningful for auditors. The current FAC does not distinguish these two states to users--they're lumped into one "continue/certify" category. The meaning of "certifiable" as a status was not clear to everyone.
- Filters people wanted:
 - Entity type and level of government in particular (state, city, county)
 - Fiscal year as check boxes rather than date pickers for start/end

Creating a new audit ([submission criteria check](#), [auditee information](#), [audit submission access](#))

What seemed to work well

- People commented that the **submission criteria check** page was simple and straightforward.
- Most people correctly assumed that validating UEI would somehow auto-populate the entity name field on the **auditee information page**, which is the intended behavior.
- The description of UEI on the **auditee information page** seemed to be sufficient in helping people understand what a UEI, but there needs to be an explanation earlier in the process.

- All the folks we talked to said they would have the contact information they'd need in order to successfully complete the **submission access** form at that point in their process.

Things to change

- **Asterisk indicating required field:** Reconsider how we indicate to users what fields are required. Two people missed the definition of the asterisk at the top of the page and were then confused about what it meant when they saw it next to data input fields.
- **Progress bar:** The copy describing step 4 should make it clear that the process will result in creating a new record or submission to the FAC—not a **new audit**. Many FAC users complete their audits and even publicize them weeks or months prior to submitting them to the FAC and don't consider FAC submissions “new” audits.
- **Submission criteria check page:** 2 of the 6 folks we talked to mentioned that the language “US based” could more clearly communicate that it's inclusive of the US territories (Puerto Rico, Guam, US Virgin Islands, Northern Mariana Islands).
- **Auditee information page:**
 - We need to decide whether we are going to continue to use EIN or change to UEI as the number people start with when creating a new audit submission. 5 of the 6 people we talked to were not familiar with UEI. We've moved additional discussion on this [decision to this pull request](#).
 - People currently enter an EIN as part of creating a new audit and were confused by being asked for a UEI instead. The explanation we provide states that UEI is replacing DUNS numbers, not EINs. Some people incorrectly inferred that UEI is replacing both DUNS and EIN, possibly because we asked them to enter UEI where they would typically enter EIN.
 - Change the language and explanation around “validate” to better convey what will happen when users enter information in the UEI field. Namely, that the number they enter will be searched against the SAM.gov database, they'll be asked to confirm that the entity that comes up is the one with which they'd like to proceed, and then name, address and any additional info in SAM.gov will be auto-populated throughout subsequent form sections.
 - Show the entity name field as inactive to convey that users do not enter entity name information—the information will be auto-populated by the SAM.gov API.
 - **Area for further research:** What is the likelihood that users won't be able to find their entity in SAM.gov? How do we help them recover?
 - Clarify explanation of what “validate” will do, including that UEI is validated against sam.gov and how additional entity information throughout the form will be auto-populated.
 - We mocked auto-populating entity name from SAM.gov, which displays prefixes at the end of the entity name (for example, name of the “The D.C. Central Kitchen”

was auto-populated as “D.C. Central Kitchen, The”) and some people were thrown off by this. People were also uncertain where the auto-populated data that we mocked on the **General info** page came from, which may have impacted their impression of the information’s accuracy.

- **Audit submission access page:**
 - Clarify what a “contact” is and what kind of access to the submission they’ll have. What constitutes an auditor/auditee contact was unclear to some folks.
 - Clarify whether the person filling in the submission access form will automatically be given access, or whether they need to enter their own information as a “contact.”
 - Explain to users that all contacts listed will start receiving notifications regarding the submission when they click “continue.”
 - Remove the option to “skip for now.” 5 of the 6 people we talked to had concerns about this including fear it’d be left incomplete, how they’d know to go back and fill in the contact information later, and concern that it might lead to others who’d need to have access to the submission not getting access when they’d need it.

SF-SAC form pages ([General information](#), [Audit information](#), [Notes to SEFA](#))

What seemed to work well

- People appreciated that the SF-SAC form pages we mocked felt familiar for the most part.

Things to change

- [General information page](#) - We need to decide whether to allow users to edit pre-populated address information from SAM.gov. We’re assuming we’d not want to allow this from a data cleanliness perspective. People assumed that the information that was pre-populated was information they’d entered earlier in their process, not from SAM.gov. Auditors mentioned that addresses can change year to year and view the audit report as having the most current information. They view the audit report as the source of truth and will want to edit what they enter into the FAC to match the audit report.
- **“Save & continue editing” button** - Consider changing the behavior of this button to save and move to the next form section—Everyone we talked with expected this behavior of the save & continue button. While people were able to figure out that they could navigate through the form using the side nav, they intuitively expected to navigate through the different form sections via buttons at the bottom of each page. Consider adding a “back button” and a secondary “save draft” link to the bottom of each page on either side of the “save & continue button.”

- **Side nav** - Add explanation of why some form sections are inactive/locked and what action users can take to unlock them. Reactions were mixed on the “lock” icons next to sections in the side nav that correspond to form sections that are conditionally required based on what folks enter into the general info and SEFA pages. People had different ideas about what these meant. Two people accurately described the intended behavior, noting that these sections are locked depending on their answers to previous questions. Two others assumed a lock step process and that the inactive sections would unlock after other form sections were completed; while one person praised that sidenav as appearing to enforce a linear step-by-step process as an improvement over the existing tab structure, auditors may not be accustomed to filling in the form sections linearly. For example, another person didn’t understand why one of the “steps” they currently do first appeared inactive.
- [Audit information page](#) - Remove the second tier bullets (a., b., c., etc.). People said that these letters are not useful.
- [Notes to SEFA page](#) - Consider providing users an option to bulk upload Notes to SEFA. Several users described their current process as painstakingly copying and pasting numerous notes, and a bulk upload feature would save them time.

SF-SAC SEFA page: how people use templates, Excel and .csv

The auditors we talked with rely heavily on Excel as part of their day-to-day work and the FAC data submission process. Auditors we talked with also pull down data on audits submitted to the FAC in an Excel format that they then manipulate and analyze.

While every auditor we talked to reported relying on Excel in their single audit process, they use it in different ways:

- 5 of the 6 people we interviewed download the Excel templates to ensure that their data is in a format that will be accepted by the FAC.
- Two of the folks we talked to mentioned that their office requires SEFA information in a format that is different from the format required by the FAC, so they manually copy data from columns in their own Excel sheet into the Excel template they download from the FAC.
- Most of the people we talked to said they’d enter SEFA information on behalf of their auditees. Two of the six people we talked with said that entering and/or uploading SEFA data is the responsibility of the auditees, who one person described as “not tech savvy” in the context of her concerns around the potential of uploading data as a .csv rather than in Excel.

- While most folks were familiar with the .csv file format, some had concerns about being able to provide a .csv file in an *acceptable* format. Several people described that they would research converting .csv to Excel so that they could work on the file and then convert the Excel file back into .csv prior to uploading it.
- In our mocks, some people expected a .csv template that they could download as well as .csv formatting instructions.
- We talked to one state auditor whose job is to check the work of a team of auditors that compiles and uploads all the SEFA data for sub awardees, which is typically ~2700 rows of data; he then goes into the FAC to download the SEFA Excel file from the draft audit submission and performs additional analysis as part of his quality check.

Confusing terms and the types of questions they raised

UEI

- What is a UEI?
- Is UEI replacing both DUNS *and* EIN?
- Will states have more than one UEI and if so, how do we know which UEI is “primary?”

Auditee contact

- Is the auditee contact I enter in the submission access page the same as what appears on the general info page?
- Am I the auditee contact? Do I need to enter my information into the submission access page to be notified about this audit submission, or is that automatic (since I’m already logged in)?

Federal audits

- Is this just about audits of federal agencies?

Certifiable (as an audit status)

- What does that mean?

Create new audit

- Entering Audit information into the FAC is my last step. By the time I get to the FAC, the audit has been public for weeks or months—the audit is not “new.”

Validate (in the context of validating UEI)

- I guess validate means that this is the right number for this entity?

CAP text

- What does that mean?

SF-SAC

- What is that? My office calls it the DCF, which stands for data collection form.

US based

- Does that include the US territories?

“Prepare” .csv

- Does the site/application prepare it for me right here somehow?

What we learned about our design hypotheses

H1: We hypothesized that prototyping the existing FAC IDES audit submission interface and forms in USWDS will:

- A. Meet auditors' and auditees' needs with minimal, if any, disruption.
 - a. *This appears to be pretty valid. Everyone we talked to commented that the process felt familiar, which they said was a good thing. We also heard that it seemed straightforward and that the information we asked them for was what they were used to.*
- B. Provide incremental usability and accessibility improvements out of the box.
 - a. *Yes and no. Some things we tried were not intuitive to everyone we interviewed; other things we tried were reviewed as more intuitive and/or easier than they are in the current interface.*
- C. Provide a usability baseline against which we can measure future improvements.
 - a. *We ended up not gathering any quantitative usability data that would really allow us to do this.*

H2: We believe that beginning the audit submission/revision/update process by showing users all audits associated with them will provide them a more direct route to information they need, prevent new audits from being created erroneously, and save users' time.

- A. *Yes and no. Not everyone we talked to correctly understood that our design was showing them audits associated with them.*

What we learned about how auditors work

“Auditors don’t trust”

Auditors are trained to find discrepancies. Differences between data they see in the FAC and what they have in their own records may create friction. Key opportunities for discrepancies:

- Between the **FAC** and a **state website**. Many FAC users enter data compiled by other auditors. State audits comprise audits of numerous state and county entities, and states publicize these audits before submitting them to the FAC.
- Between the **audit report** and the **SF-SAC** provided by another auditor. Some folks entering FAC data view the *audit report* they’re uploading as the “source of truth,” even if it disagrees with the SF-SAC data collection form.
- Between the **audit report or SF-SAC** and **any data auto-populated into the FAC** via sam.gov., for example.

Timing of when people work on audits and when they submit audits to the FAC

Auditors will start their audits months in advance of submitting data to the FAC. Many will likely have started their 2022 audit already, and will be using the FY21 data collection form. Auditors may also download the FAC templates at the start of their auditing process. Auditors who got an early start may be using templates that could become out of date.

States typically have one massive FAC submission per year that comprises many smaller audits of local government entities. Most participants in this round of research were state auditors.

Auditors’ role, goals, common tasks and pain points

Role

At a high level, auditors need to verify when federal awards were used appropriately and/or identify and substantiate the potential waste, fraud and/or abuse of awarded funds so that they can alert funding agencies to risks and issues that require resolution. To do this, they gather and review entities’ financial and business documentation to identify discrepancies, check whether internal controls are being met and whether grant recipients (auditees) are in compliance with the terms of the grant and the current compliance supplement issued by OMB. They document what they find and upload an audit report to the FAC.

Goals

- Ensure that audits are thorough and complete.
- Save time by sharing and learning best practices with others in my field.
- Help create a consistent experience for auditees by interpreting and communicating audit findings in ways that are consistent with others in my field.

Common FAC tasks

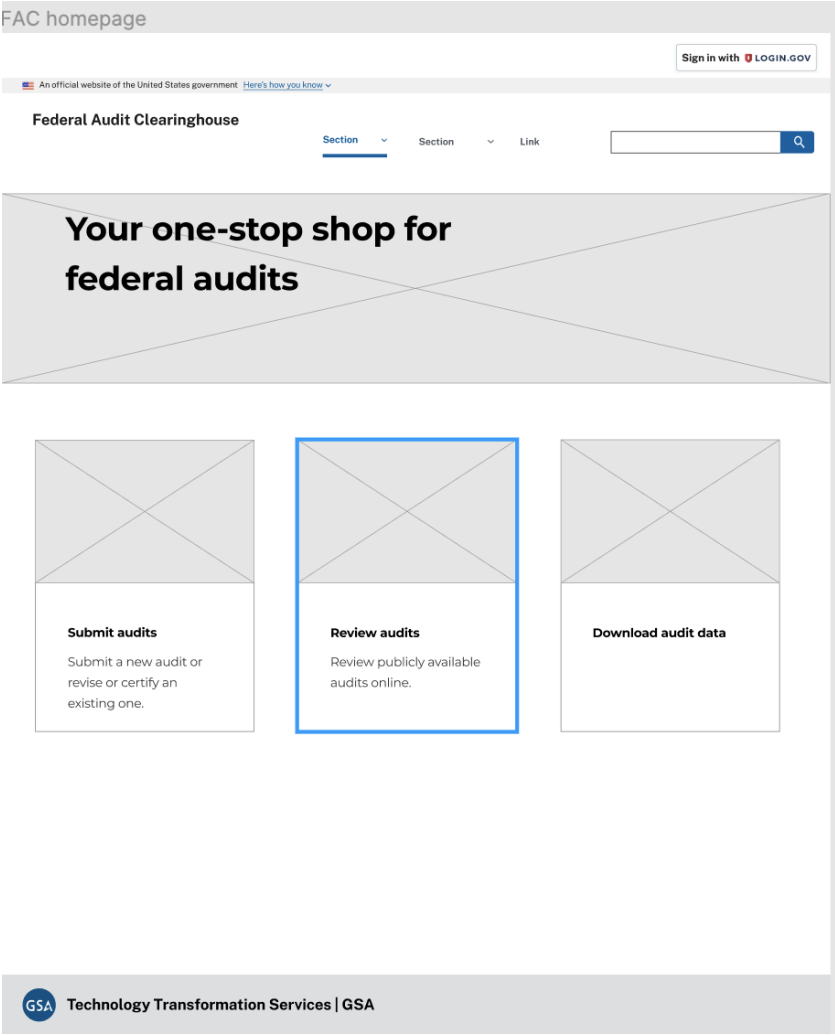
- Create new audit submissions in the FAC on behalf of my clients
- Submit SF-SAC data to the FAC on behalf of my clients
- Upload pdf audit reports to the FAC
- Download worksheets for entering SF-SAC data from the FAC
- Upload completed worksheets to the FAC
- Copy and paste information from pdf audit packages produced by my firm into the FAC web form and worksheets
- Revise and resubmit audit packages to the FAC
- Search for and download certified FAC submissions as examples:
 - Search by EIN or entity name for an entity's past year audit to see if I can borrow any of the language that might be relevant to this year's submission.
 - Look for audits for entities similar to the one I'm auditing that are likely to have similar findings so that I can borrow the language and/or help ensure that my interpretation of the compliance supplement is consistent with others' interpretation.
 - Do a word search in a pdf audit report for a particular CFR
- Download the complete FAC database and do analysis locally

Pain points

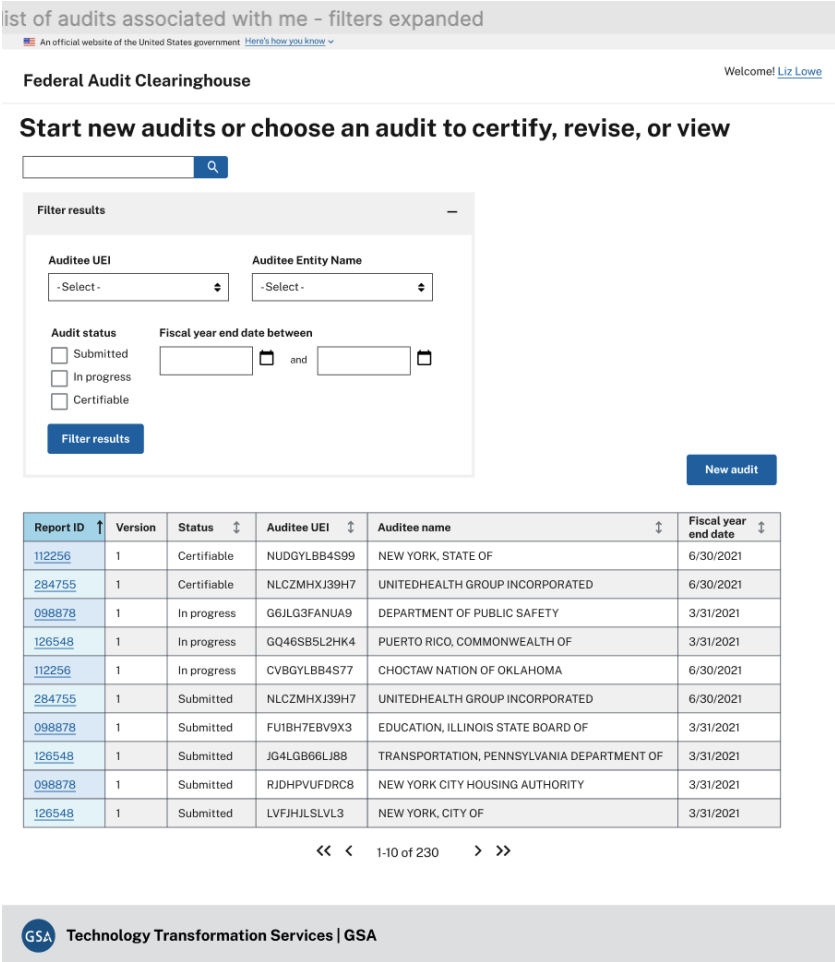
- I can't easily find the audit records I'm interested in:
 - I want to be able to look at single audits by state or county.
 - I want to be able to look at audits with findings.
 - If my query returns too many results, I'm blocked from viewing them in the FAC interface, yet downloading the complete FAC database is "massive," and requires manual work to make usable
- It's hard to submit parts of the audit package that include tables and graphs.
- Discrepancies between the data collection form and the audit report are common.
- It's hard for me to find out what other auditors are doing and how I might learn from them.

- The auditees I work with don't always understand how much of their money is federal and whether they meet the single audit threshold.

Appendix // mocked screens



Home page



Filter and search audits associated with me

Submission criteria check

An official website of the United States government [Here's how you know](#)

Federal Audit Clearinghouse

Welcome! [George Strudgeon](#)

Create new audit

1

2

3

4

Submission criteria check

Auditee information

Audit submission access

Create new audit

Does your entity meet the single audit criteria?

* Indicates a required field.

Which organizational type best describes this entity?*

☐ State

☐ Local government

☐ Indian tribe or tribal organization

☐ Institution of Higher Education (IHE)

☐ Non-profit

☐ Unknown

☐ None of the these (for example, for-profit)

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

☐ Yes

☐ No

Is this entity U.S. based?*

☐ Yes

☐ No

Cancel

Continue

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Creating a new audit: Submission criteria check

Auditee information

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Create new audit

1

2

3

4

Submission criteria check

Auditee information

Audit submission access

Create new audit

Auditee information

Auditee information

* Indicates a required field.

Auditee Unique Entity Identifier (UEI) *

Re-enter Auditee Unique Entity Identifier (UEI) *

[Validate UEI](#)

Auditee name *

Auditee fiscal period start date for this submission mm/dd/yyyy

Auditee fiscal period end date for this submission mm/dd/yyyy

Cancel

Continue

The unique entity identifier used by the FAC has changed.

On April 4, 2022, the unique entity identifier used across the federal government changed from the DUNS Number to the Unique Entity ID (generated by SAM.gov).

The Unique Entity ID is a 12-character alphanumeric ID assigned to an entity by SAM.gov.

As part of this transition, the DUNS Number has been removed.

Entity registration, searching, and data entry in the FAC now require use of the new Unique Entity ID.

What is a UEI?

For more information about this transition, visit [SAM.gov](#) or the Federal Service Desk, [FSD.gov](#). You can search for help at FSD any time or request help from an FSD agent Monday–Friday 8 a.m. to 8 p.m. ET.

Creating a new audit: Auditee information

Audit submission access

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Create new audit

1

2

3

4

Submission criteria check

Auditee information

Audit submission access

Create new audit

Who will need access to this audit?

Key information

In this section, list anyone who needs access to the audit submission.

You can make changes later using the [Account Tools](#) option on the [account homepage](#).

* indicates a required field.

Auditee certifying official

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

Name

Email address

Re-enter email address

These individuals will have access to the single audit submission but will not have the ability to certify the submission.

Auditee contacts

Name

Email address

Re-enter email address

[Add another contact](#)

Auditor certifying official

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

Name

Email address

Re-enter email address

Auditor contacts

Name

Email address

Re-enter email address

[Add another contact](#)

Cancel

Create

[Skip this for now](#)

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Audit Start Page

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Report home

Type of entity:
Non-profit ([Edit/Update](#))

Report ID:
923109

Version:
1

Form type:
Uniform Guidance

Audit form

Unlock finalized form SF-SAC

View/print form SF-SAC

Audit report

Report access

Help

	Status	Completion Date/Time	Completed By
1. Enter and finalize form SF-SAC	Incomplete		
2. Upload and finalize audit report	Incomplete		
3a. Auditee certification	Incomplete		
3b. Auditor certification	Incomplete		
4. Submit to FAC for processing	Incomplete		

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Creating a new audit: Audit submission access

Audit start page

SF-SAC - General Info

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Form SF-SAC

Auditee entity name:
D.C. Central Kitchen, The

Report ID:
923109

Version:
1

Form type:
Uniform Guidance

1. General information

1. Fiscal period dates

2. Type of Uniform Guidance audit

3. Audit period covered

4. Auditee identification numbers

5. Auditee information

6. Primary auditor information

2. Federal awards

3. Notes to SEFA

4. Audit information

5. Award findings

6. Findings text

7. CAP text

8. Additional EINs

9. Additional UEs

10. Secondary auditors

11. Finalize

Part 1: General information

* indicates a required field.

1. Fiscal period dates

Fiscal period start date *

mm/dd/yyyy

07/01/2021

Fiscal period end date *

mm/dd/yyyy

06/30/2022

2. Type of uniform guidance audit *

☐ Single audit

☐ Program-specific audit

3. Audit period covered *

☐ Annual

☐ Biennial

☐ Other...

4. Auditee identification numbers

Auditee employer identification number (EIN) *

☐ By checking this box, I verify that the auditee EIN is NOT a Social Security Number

Are multiple EINs covered in this report? *

☐ Yes

☐ No

Auditee unique entity identifier (UEI) *

JN2ENHDF5555

Are multiple UEs covered in this report? *

☐ Yes

☐ No

SF-SAC: General information

SF-SAC - Federal Awards - .csv version

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Form SF-SAC

Auditee entity name:
D.C. Central Kitchen, The

Report ID:
923109

Version:
1

Form type:
Uniform Guidance

1. General information

2. Federal awards

3. Notes to SEFA

4. Audit information

5. Award findings

6. Findings text

7. CAP text

8. Additional EINs

9. Additional UEs

10. Secondary auditors

11. Finalize

Part 2: Federal awards

Option 1: Enter federal awards one at a time

[Enter federal award](#)

Option 2: Add multiple federal awards in .csv format

1 **Prepare your .csv file**

.csv files are text files of data tables and are usable by most applications that handle data tables.

2 **Upload your formatted .csv file**

Use the button below to upload your .csv file.

[Upload file](#)

Key information

- You'll need to format your .csv file to make sure it'll upload correctly.
- For instructions on how to format your .csv file visit the [Formatting your .csv for upload](#) page.

[Return to top](#)

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SF-SAC: SEFA

SF-SAC - Federal Awards continued

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Form SF-SAC

Auditee Entity Name:
D.C. Central Kitchen, The

Report ID:
923109

Version:
1

Form type:
Uniform Guidance

1. General information
2. Federal awards
3. Notes to SEFA
4. Audit information
5. Award findings
6. Findings text
7. CAP text
8. Additional EINs
9. Additional UEs
10. Secondary auditors
11. Finalize

Part 3: Notes to SEFA

2. Notes to the Schedule of Expenditures of Federal Awards (SEFA)

Note 1: Describe the significant accounting policies used in preparing the SEFA (2 CFR 200.510(b)(6))

4000 characters remaining

Note 2: Did the auditee use the de minimis cost rate? [Glossary](#)

☐ Yes
☐ No

Please explain.

4000 characters remaining

Additional notes (as needed)

Current notes:

- Select -

Add note

Save & exit

Save & continue editing

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SF-SAC: Notes to SEFA

SF-SAC - Audit Info

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Federal Audit Clearinghouse

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Form SF-SAC

Auditee entity name:
D.C. Central Kitchen, The

Report ID:
923109

Version:
1

Form type:
Uniform Guidance

1. General information
2. Federal awards
3. Notes to SEFA
4. Audit information
5. Award findings
6. Findings text
7. CAP text
8. Additional EINs
9. Additional UEs
10. Secondary auditors
11. Finalize

Part 4: Audit information

* indicates a required field.

1. Financial statements

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

Select any combination of the following five options

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

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

☐ Yes
☐ No

c. Is a significant deficiency in internal control disclosed? *

☐ Yes
☐ No

d. Is a material weakness in internal control disclosed? *

☐ Yes
☐ No

e. Is a material noncompliance disclosed? *

☐ Yes
☐ No

2. Federal programs

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

☐ Yes
☐ No

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

\$

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

☐ Yes
☐ No

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

(check all that apply or "None")

☐ 00-None
☐ 01-African Development Foundation
☐ 23-Appalachian Regional Commission
☐ 88-Architectural & Transportation Barriers Compliance Board
☐ 13-Central Intelligence Agency
☐ 29-Commission on Civil Rights
☐ 78-Commodity Futures Trading Commission
☐ 87-Consumer Product Safety Commission
☐ 94-Corporation for National and Community Service

Save & exit

Save & continue editing

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SF-SAC: Audit information

SF-SAC - Finalize

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Part 11: Finalize

Before finalizing your audit submission, you must run an error check. If there are no errors, your audit will be submitted!

Check for errors

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SF-SAC: Finalize