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| <b>Form SF-SAC</b>   | <b>REPORTID: 736759 VERSION:1</b>                        |
| <b>Part III: INFORMATION FROM THE SCHEDULE OF FINDINGS AND QUESTIONED COSTS - Continued</b>  |  |
| <b>2. FINANCIAL STATEMENTS</b>   |  |
| <b>a. Financial Statement Information</b>  |  |
| i. 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):<br>Select any combination:  |  |
| <b>Unmodified Opinion</b>  |  |
| ii. What was the special purpose framework? (Select only one)  |  |
| <b>N/A</b>   |  |
| iii. Was the special purpose framework used as a basis of accounting required by state law?  |  |
| <b>N/A</b>   |  |
| iv. What was the auditor's opinion on the special purpose framework? (Select any combination)  |  |
| <b>N/A</b>   |  |
| b. Is a "going concern" emphasis-of-matter paragraph included in the auditor's report?   |  |
| <b>No</b>  |  |
| c. Is a significant deficiency in internal control disclosed?  | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <b>No</b>  |  |
| d. Is a material weakness in internal control disclosed?   | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <b>No</b>  |  |
| e. Is a material noncompliance disclosed?  | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <b>No</b>  |  |
| <b>3. FEDERAL PROGRAMS</b>   |  |
| a. Does the auditor's report include a statement that the auditee's financial statements include departments, agencies, or other organizational units expending \$750,000 or more in Federal awards that have separate Uniform Guidance audits which are not included in this audit? (AICPA Audit Guide)   |  |
| <input type="checkbox"/> Yes <input type="checkbox"/> No   |  |
| <b>No</b>  |  |
| b. What is the dollar threshold used to distinguish Type A and Type B programs? (Uniform Guidance § 200.518(b)(1))   |  |
| \$ <u>750,000</u>  |  |
| c. Did the auditee qualify as a low-risk auditee? (Uniform Guidance § 200.520)   |  |
| <input type="checkbox"/> Yes <input type="checkbox"/> No   |  |
| <b>Yes</b>   |  |
| d. Indicate which Federal Agency(ies) have prior audit findings shown in the Summary Schedule of Prior Audit Findings related to <u>direct</u> funding. Mark (X) all that apply or None.   |  |
| <p>If an agency has been selected (see the full list of agencies in Appendix I of the instructions), it will appear in a list in this section. For example, if 39. General Services Administration, 99. Miscellaneous, 68. National Gallery of Art, and 07. Office of National Drug Control Policy are selected, the list will appear in this section as "39, 99, 68, 07".</p> |  |
| <b>00 - None</b>   |  |
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