

Questions and Answers for Auditees: The New 2013 Data Collection Form and Federal Audit Clearinghouse Web Site

NEW DATA COLLECTION FORM (DCF or Form)

Where can I access the new DCF?

A PDF version of the new DCF and related instructions are available on the [Federal Audit Clearinghouse \(FAC\) Web site](#).

With regard to the new DCF, what should I do first?

Before going too far into the process, print out a copy of the new DCF and instructions to become familiar with some of the new features and requirements. Read the introduction to the instructions which highlights some of the new features of the Form, as well as the questions and answers contained in this document.

When can I begin submitting 2013 single audits?

Actual submissions of 2013 single audits will be accepted beginning January 7, 2014. To submit an audit, look for the “Submit an Audit” box at the bottom of the [FAC Home Page](#). As preparation and completion of the DCF is a joint effort between the auditee and auditor, be sure to coordinate with your auditor to ensure a smooth completion process.

My 2013 single audit has been completed for several months. Will I be considered late because of the delay of the Form?

No. If your Form was due on or before February 28, 2014, the FAC has posted a blanket extension on its Web site. The extension will ensure you are not considered late as long as your 2013 Form and related reporting package are submitted by February 28, 2014. The extension language appearing on the FAC Web site is as follows: “The Office of Management and Budget (OMB) has granted an extension until **February 28, 2014** for all 2013 forms due on or before **February 28, 2014**. The extension is automatic and there is no approval required. Auditees with findings are encouraged to submit as soon as the 2013 Form becomes available on **January 7, 2014**.”

What were the most significant changes were made to the DCF?

While many of the changes made to the Form affect the information that auditors complete, the following changes are those that are most likely to be of interest to auditees:

New Federal Award Findings Page. The most significant change on the revised DCF is a new federal awards findings page in Part III (Item 7) that needs to be completed by the auditor.

Auditees with findings can expect that more information about their findings will need to be included by the auditor on this new page. The auditor will first be required to include the “number of audit findings” for each program in a new column in Part III (Item 6k). When a number is entered into this new column, the new findings page will need to be completed. Part of this new page will automatically populate with the program name and Catalog of Domestic Assistance (CFDA) number and the appropriate number of rows will appear based on the number of audit findings included by the auditor in the new Part III, Item 6k field. For each audit finding, the auditor will now have to include:

- The finding reference number;
- The type(s) of compliance requirement(s) to which the finding relates;
- An indication of whether the finding resulted in a modified opinion or was an other matter;
- An indication of whether the finding was a material weakness, significant deficiency, or other finding; and
- A “yes” or “no” response as to whether questioned costs are being reported.

Note that for larger and more complex single audits, the FAC has created two Microsoft Excel templates for Part III, Items 6 and 7, that can be downloaded, filled-in, and then uploaded.

Reporting Federal Loan and Loan Guarantees. For each Federal award reported on Part III, Item 6, a “yes” or “no” response will need to be provided (in Part III, Item 6f) as to whether the program is a federal loan or loan guarantee. The instructions indicate that when a CFDA program consists of part loan/loan guarantee and non-loan/loan guarantee components, the loan/loan guarantee expenditure detail should be listed on one line and the non-loan/loan guarantee expenditure detail on a second line.

Audit Finding Reference Numbers. There is a new standard format for audit finding reference numbers which is the four digit audit year, a hyphen, and a three digit sequence number (e.g., 2013-001, 2013-002...2013-999). Audit finding reference numbers on the Form will have to match those reported in the Schedule of Findings and Questioned Costs and applicable auditor’s reports. The instructions state that the standardized audit finding reference numbers will be required beginning with audit year 2014.

Questions Regarding Time Zone and Holiday/Weekend Due Dates. During the DCF due process period, OMB received several comments requesting clarification on submission due dates for reporting packages when a due dates fall on a holiday or weekend. Additionally, questions were received regarding what time zone is used to identify when the audit is due. Although OMB did not propose any changes to the Form or instructions for these questions, the [Federal Register Notice](#) issued with the final due process version of the Form stated that OMB has agreed to allow extensions until the next business day for nine-month due dates that fall on non-business days such as weekends and holidays. The FAC will make these adjustments automatically. Additionally, if a submission is considered on time in the auditee's time zone but marked as late by the FAC system, the Notice stated that a request can be made to the FAC for a time-zone adjustment.

The FAC's New Internet Data Entry System (IDES)

What is the FAC IDES?

The FAC has been designated by OMB as the Clearinghouse for receipt of single audit reports. The central collection point for the DCF and required reporting packages is the [FAC IDES Web site](#).

Is the new system live?

Yes. The [revised IDES](#) went live on November 15, 2013, but was only available for entering or updating DCFs for years 2008-2012. Starting January 7, 2014, IDES is also accepting 2013 submissions.

What do I need to do first?

Each user must register by creating an account using a unique e-mail address and establishing a password. This is the case even if you have previously entered a prior year DCF into the system. Therefore, auditees should determine who within the organization needs to access the DCF going forward and instruct those individuals to register. You will only need to register once. Visit the FAC's [IDES home page and look for the "Register" link on the bottom right of the page](#). You can also [download a quick reference guide](#).

What other changes to IDES should I be aware of?

Login Menus. After logging in, a menu will be available to allow users to start a new report, resume a report that has not been submitted, revise submitted data, or view submitted data.

Identification of Users. When starting a new submission, the system will display a Submission Access page. The Auditee Certifying Official and the Auditor Certifying Official's e-mail addresses are required to be included on this page. It is also important to enter information for all individuals, both with the auditee and auditor, who will need access to the Form. However, per the FAC, entering additional e-mail addresses is encouraged but not required.

Certification Changes. Signature codes will no longer be required. Access to certification will be restricted to users identified as "Certifying Official." Additionally, a "Completed by" column will identify the user who completed each step, along with the date and time.

Improved Templates. Excel templates can be downloaded for all pages where data upload is possible. The excel templates can be completed and uploaded for submission.

Accessing Prior-Year Forms. Once you register, you should be able to access previous years' submitted Forms that you were associated with under the IDES View Page.

Where can I find more information about the new IDES?

The FAC has posted an updated instruction manual on the [FAC Log-In Page](#). You can also access an FAC-prepared [Frequently Asked Questions \(FAQ\) document](#) that has been expanded to include several questions relating to the new IDES.

Is there any training my staff can take on these changes?

The AICPA Governmental Audit Quality Center (GAQC) held a member event on September 26, 2013, led in part by FAC staff, on the new IDES and the 2013 DCF. Since we are a GAQC member, the GAQC is making an archive of this event available to our clients as a member benefit. No continuing professional education is available for viewing the archive. [Access the archived event on the GAQC Web site.](#)

What about these new PDF submission requirements we have been hearing about?

For audits with fiscal years ending in 2014, OMB is expected to require all PDF uploads of the single audit reporting package to be text-searchable, unlocked, and unencrypted. The

Clearinghouse will not be able to accept audits with fiscal years in 2014 that do not meet these criteria. Usually, one of the following may cause a PDF to be locked or not text-searchable:

- Scanning a physical copy of your audit report.
- Changing the default security settings in your PDF creator.

The FAC has posted an instruction document titled, [*Creating a Compliance PDF Single Audit Report*](#), that can be referred to for more information. Even though not required for 2013 submissions, when you submit your 2013 single audit, you will likely receive an indication of whether your submission would “pass” the future requirement. If not, the message will indicate which aspect of the new requirement will need to be addressed before you make your 2014 single audit submission.