



STEP BY STEP COMMERCIAL AUDIT SUBMISSION PREVIEW

Date: February 25, 2025

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1 General Information

Table 1 General Information

Required Field	Field Name	Description
Yes	Fiscal Year	Dropdown listing of permissible values indicating the Fiscal Year of the Commercial Audit report.
Yes	Fiscal Year Start Date	Fiscal year start date in MM/DD/YYYY format.
Yes	Fiscal Year End Date	Fiscal year end date in MM/DD/YYYY format.
Yes	Type of Audit	Financial related or program specific audit or Single audit.
Yes	Audit Period Covered	Annual, biennial, or other. (See Audit Period Covered - Number of Months).
Yes	Audit Period Covered - Number of Months	Number of months. Required if "Other" option is selected for "Audit Period Covered" field.
Yes	TIN Number	Auditee Tax Identification Number (TIN) without the dashes.
Yes	Type of TIN	Employer Identification Number (EIN), Social Security Number (SSN), or Tax Identification Number (TIN).
Yes	Multiple TINs Covered	Dropdown listing of "Yes" or "No" to indicate if multiple TINs covered in the audit report.
Yes	Additional TIN(s) Covered	EIN, SSN, or TIN for subsidiary(ies). Required if "Yes" is selected for "Multiple TINs Covered" field with Table format.
No	DUNS Number	Auditee Data Universal Numbering System (DUNS) Number without the dashes.
Yes	Multiple DUNS Numbers Covered?	Dropdown listing of "Yes" or "No" to indicate if multiple DUNS numbers covered in the audit report.
Yes	Additional DUNS Covered	Required if "Yes" is selected for "Multiple DUNS Numbers Covered?" field with Table format.
No	UEI Number	Auditee Unique Entity Identifier (UEI) Number.
Yes	Are multiple UEI numbers covered in this?	Dropdown listing of "Yes" or "No" to indicate if multiple UEI numbers covered in the audit report.
Yes	Additional UEIs	Required if "Yes" is selected for "Are multiple UEI numbers covered in this?" field.

Figure 1 General Information with Type of Audit as Single Audit

Commercial Audit Submission

General Information

Note: Fields marked with asterisk (*) are required.

* Fiscal Year ⓘ

--None--

* Fiscal Year Start Date ⓘ

* Fiscal Year End Date ⓘ

* Type of Audit ⓘ

Single audit

* Audit Period Covered ⓘ

Annual

* TIN Number ⓘ

* Type Of TIN ⓘ

EIN

* Multiple TINs Covered ⓘ

No

Commercial Audit Submission

* Multiple TINs Covered ⓘ

Yes

Additional TIN(s) Covered

Additional Related TIN(s)

1 666666890

2 333454545

* Additional Related TIN(s) ⓘ

Add

☒ Do we have additional TINs where it needs to be bulk uploaded csv?

Sample CSV file for Additional TINs

Download Sample File

Note: Please do not use same sample Additional TINs numbers to upload.

Upload CSV File and Create Records

Upload Additional TINs CSV File (Accepted Formats: .csv)

Click to upload

Or drag files

List of Uploaded Documents

Document Name	Size	Actions
Additional TINs CSV (10).csv	39 Bytes	

Figure 2 General Information with Save & Next Button

Commercial Audit Submission

DUNS Number ⓘ

* Multiple DUNS Numbers Covered? ⓘ

Yes

Additional DUNS Covered

Additional Related DUNS Number(s)

1 111111211

2 123456789

* Additional Related DUNS Number(s) ⓘ

Add

☒ Do we have additional DUNS where it needs to be bulk uploaded csv?

Sample CSV file for Additional DUNS

Download Sample File

Note: Please do not use same sample Additional DUNS numbers to upload.

Upload CSV File and Create Records

Upload Additional DUNS CSV File (Accepted Formats: .csv)

Click to upload

Or drag files

List of Uploaded Documents

Document Name	Size	Actions
Additional DUNS CSV (10).csv	39 Bytes	

UEI Number ⓘ

* Are multiple UEI numbers covered in this?

No

Save & Next

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Step By Step Commercial Audit Submission Preview

2 Auditee Contact Information

Table 2 Auditee Contact Information

Required Field	Field Name	Description
Yes	Auditee Name	Auditee Name
Yes	Auditee Address	Auditee Address
Yes	Auditee Contact Name	Auditee Contact Name
Yes	Auditee Contact Title	Auditee Contact Title
Yes	Auditee Contact Telephone	Enter a 10-digit phone number without any formatting. Example: 9876543210
Yes	Auditee Contact Email	Enter a valid email address up to 80 characters

Figure 3 Commercial Audit Submission Auditee Contact Information

Commercial Audit Submission

Auditee Contact Information

Note: Fields marked with asterisk (*) are required.

*** Auditee Name**

*** Auditee Address**

*** Auditee Contact Name**

*** Auditee Contact Title**

*** Auditee Contact Telephone ⓘ**

*** Auditee Contact E-mail ⓘ**

3 Auditor Contact Information

Table 3 Auditor Contact Information

Required Field	Field Name	Description
Yes	Primary Auditor – Audit Firm Name	Primary Auditor - Audit Firm Name.
Yes	Primary Auditor – Audit Firm EIN	Primary Auditor - Audit Firm EIN.
Yes	Primary Auditor – Audit Firm Address	Primary Auditor - Audit Firm Address.
Yes	Primary Auditor – Contact Name	Primary Auditor - Contact Name.
Yes	Primary Auditor – Contact Title	Primary Auditor - Contact Title.
Yes	Primary Auditor – Contact Telephone	Enter a 10-digit phone number without any formatting. Example: 9876543210.
Yes	Primary Auditor – Contact Email	Enter a valid email address up to 80 characters.
Yes	Was a secondary auditor used?	Dropdown listing of “Yes” or “No” to indicate if a secondary auditor was used.
Yes	Secondary Auditor – Audit Firm Name	Secondary Auditor - Audit Firm Name.
Yes	Secondary Auditor – Audit Firm EIN	Secondary Auditor - Audit Firm EIN.
Yes	Secondary Auditor – Audit Firm Address	Secondary Auditor - Audit Firm Address.
Yes	Secondary Auditor - Contact Name	Secondary Auditor - Contact Name.
Yes	Secondary Auditor - Contact Title	Secondary Auditor - Contact Title.
Yes	Secondary Auditor - Contact Telephone	Enter a 10-digit phone number without any formatting. Example: 9876543210.
Yes	Secondary Auditor - Contact Email	Enter a valid email address up to 80 characters.

Figure 4 Auditor Contact Information

Commercial Audit Submission

Auditor Contact Information

Note: Fields marked with asterisk (*) are required.

- * Primary Auditor - Audit Firm Name
- * Primary Auditor - Audit Firm EIN
- * Primary Auditor - Audit Firm Address
- * Primary Auditor - Contact Name
- * Primary Auditor - Contact Title
- * Primary Auditor - Contact Telephone ⓘ
- * Primary Auditor - Contact E-mail ⓘ
- * Was a secondary auditor used?

4 Federal Awards – Add Federal Award

Table 4 Federal Awards – Add Federal Award

Required Field	Field Name	Description
Yes	AL # - Fed Agency Prefix	First two digits of the awarding agency's Assistance Listing (AL) # (formerly CFDA #). (e.g., agency under HHS (HRSA) is 93).
Yes	AL # - Three-Digit Extension	Last three digits of the awarding agency's AL #.
Yes	Additional Award Identification	Enter Non-ALN identifying data for the award (e.g., program year, contract number, state issued numbers, etc.) if applicable.
Yes	Federal Program Name	Authoritative program name (look up authoritative program name for your award using the AL # on SAM.gov).
Yes	Amount Expensed	Amount for each Federal award, rounding to the nearest whole dollar (e.g., amount reported on the SEFA for the reporting AL #).
No	Cluster Name	Name of cluster of programs if applicable.
Yes	Loan/Loan Guarantee	Dropdown listing of "Yes" or "No" if the AL # is a Federal loan or Federal loan guarantee.
Yes	Outstanding Loan Balance	Loan or loan guarantee balance outstanding at the end of the audit period, rounding to the nearest whole dollar Required if "Yes" is selected for "Loan/Loan Guarantee" field.
Yes	Direct Award	Dropdown listing of "Yes" or "No" if the award came directly from a Federal awarding agency.
Yes	Pass-through Entity Name	Name of the pass-through entity. Required if "No" is selected for "Direct Award" field.
Yes	Pass-through Entity ID Number	Identifying number assigned by the pass-through entity. Required if "No" is selected for "Direct Award" field.
Yes	Pass-through Amount	Amount from the pass-through entity. Required if "No" is selected for "Direct Award" field.
Yes	Sub recipients	Dropdown listing of "Yes" or "No" if the auditee passed the Federal award to a subrecipient. Direct awards transferred within departments of the auditee are not considered pass-through funds.
Yes	Sub recipients Entity ID Number(s)	Required if "Yes" is selected for "Sub recipients" field.

Required Field	Field Name	Description
Yes	Major Program (MP)	Dropdown listing of “Yes” or “No” if the AL # is designated as a major program.
Yes	Type of Audit Report	Unmodified opinion, Qualified opinion, Adverse opinion, or Disclaimer of opinion. Required if “Yes” is selected for “Major Program (MP)” field.
Yes	Did the auditee use the de Minimis cost rate? (2 CFR 200.414(f))	Dropdown listing of “Yes” or “No” if the auditee used the de minimis rate of 10% of modified total direct costs.
Yes	Describe the significant accounting policies used in preparing the SEFA (please explain in detail). (2 CFR 200.510(b)(6))	Describe the significant accounting policies used in preparing the SEFA (please explain in detail).

Only applicable and visible if Single Audit is selected as the Type of Audit.

Figure 5 Commercial Audit Submission Federal Awards - Add Federal Award

Commercial Audit Submission

Add Federal Award

For additional information, refer to the applicable Compliance Supplements on OMB's website.

Note: Fields marked with asterisk (*) are required.

Schedule of Expenditures of Federal Awards

* AL # - Fed Agency Prefix

* AL # - Three-Digit Extension

* Additional Award Identification

* Federal Program Name

* Amount Expensed

Cluster Name

* Loan/Loan Guarantee

* Direct Award

* Sub recipients

Major Program Information and Audit Findings

* Major Program (MP)

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

* Did the auditee use the de Minimis cost rate? (2 CFR 200.414(f))

* Describe the significant accounting policies used in preparing the SEFA (please explain in detail). (2 CFR 200.510(b)(6))

5 Audit Findings – Add Audit Finding

Table 5 Audit Findings – Add Audit Finding

Required Field	Field Name	Description
Yes	Related Federal Award	Select the federal award from the dropdown list compiled from what was entered in the previous screen (Federal Awards).
Yes	Audit Finding Reference Number	Audit finding reference number must be formatted as YYYY-###.
Yes	Type of Compliance Requirement	Select from the following options: “Activities allowed or unallowed.”, “Allowable costs/cost principles”, “Cash management”, “Reserved”, “Eligibility”, “Equipment and real property management”, “Matching, level of effort, earmarking.”, “Period of performance (or availability) of Federal Funds”, “Procurement and suspension and debarment”, “Program income”, “Reporting”, “Sub recipient monitoring”, “Special tests & provisions”, “Other”.
Yes	Type of Compliance Requirement - Other	Explain if “Other” is selected for “Type of Compliance Requirement” field.
Yes	Modified Opinion	Dropdown listing of “Yes” or “No” if auditor identified the audit finding as the basis for a modified opinion.
Yes	Other Matters	Dropdown listing of “Yes” or “No” if the auditor identified the audit finding in the "Other Matters" section of the audit report.
Yes	Material Weakness	Dropdown listing of “Yes” or “No” if the auditor identified the audit finding as a Material Weakness in the audit report.
Yes	Significant Deficiency	Dropdown listing of “Yes” or “No” if the auditor identified the audit finding as a Significant Deficiency in the audit report.
Yes	Other Audit Findings	Dropdown listing of “Yes” or “No” if the auditor identified the audit finding as a Modified Opinion, Other Matters, Material Weakness, and Significant Deficiency in the audit report.
Yes	Questioned Costs	Dropdown listing of “Yes”, “No”, or Unknown if there is questioned cost amount related to the audit finding.

Required Field	Field Name	Description
Yes	Questioned Costs Amount	Required if “Yes” is selected for Questioned Costs.
No	Audit Finding Text	Full text of the audit finding as it appears in the Schedule of Findings and Questioned Costs.
Yes	Repeat Audit Finding from Prior Year	Dropdown listing of “Yes” or “No” if the audit finding is a repeat from the immediate prior audit.
Yes	Reference Number(s)	Prior Year Audit Finding Reference Number(s) from the most recent prior audit (e.g., YYYY-###). Required if “Yes” is selected for “Repeat Audit Finding from Prior Year” field.
Yes	Corrective Action Plan Text	Full text of the Corrective Action Plan.

Figure 6 Commercial Audit Submission Audit Findings - Add Audit Finding

Commercial Audit Submission

Add Audit Finding

Note: Fields marked with asterisk (*) are required.

General Information

* Related Federal Award

--None--

* Audit Finding Reference Number

2023-

* Type of Compliance Requirement

--None--

Audit Findings

* Modified Opinion

--None--

* Other Matters

--None--

* Material Weakness

--None--

* Significant Deficiency

--None--

* Other Audit Findings

--None--

* Questioned Costs

--None--

Audit Finding Text

Repeat Audit Finding

* Repeat Audit Finding from Prior Year

--None--

Corrective Action

* Corrective Action Plan Text

Cancel

+Add Audit Finding

6 Audit Information

Table 6 Audit Information

Required Field	Field Name	Description
Yes	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 only one).	Select from the following options: "Unmodified opinion", "Qualified opinion", "Adverse opinion", "Disclaimer of opinion", or "Financial statements were not prepared in accordance with GAAP but were prepared with a special purpose framework".
Yes	What was the special purpose framework used? (Select only one).	Select from the following options: "Cash basis", "Tax basis", "Regulatory basis", "Contractual basis", or "Other basis".
Yes	Was the special purpose framework used as a basis of accounting required by state law?	Dropdown listing of "Yes" or "No".
Yes	What was the auditor's opinion on the special purpose framework? (Select any combination).	Select from the following options: "Unmodified opinion", "Qualified opinion", "Adverse opinion", or "Disclaimer of opinion".
Yes	Is a "Going Concern" emphasis-of-matter paragraph included in the auditor's report?	Dropdown listing of "Yes" or "No".
Yes	Is a significant deficiency in internal control disclosed?	Dropdown listing of "Yes" or "No".
Yes	Is a material weakness in internal control disclosed?	Dropdown listing of "Yes" or "No".
Yes	Is a material noncompliance disclosed?	Dropdown listing of "Yes" or "No".
Yes	Did the auditee qualify as a low-risk auditee? (2 CFR 200.520)	Dropdown listing of "Yes" or "No".
Yes	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)	Dropdown listing of "Yes" or "No".

Required Field	Field Name	Description
Yes	What is the dollar threshold used to distinguish Type A and Type B programs? (2 CFR 200.518(b)(1))	What is the dollar threshold used to distinguish Type A and Type B programs?
Yes	Indicate which Federal Agency(ies) have prior audit findings shown in the Summary Schedule of Prior Audit Findings related to direct funding. List the appropriate Federal agency prefix(es) or enter 'None'.	Indicate which Federal Agency(ies) have prior audit findings shown in the Summary Schedule of Prior Audit Findings related to direct funding. List the appropriate Federal agency prefix(es) or enter 'None'.

*Only applicable and visible if Single Audit is selected as the Type of Audit.

Figure 7 Commercial Audit Submission Audit Info

Commercial Audit Submission

Audit Info

Note: Fields marked with asterisk (*) are required.

* 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 only one)

—None—

* What was the special purpose framework used? (Select only one)

—None—

* Was the special purpose framework used as a basis of accounting required by state law?

—None—

* What was the auditor's opinion on the special purpose framework? (Select any combination)

—None—

* Is a "Going Concern" emphasis-of-matter paragraph included in the auditor's report?

—None—

* Is a significant deficiency in internal control disclosed?

—None—

* Is a material weakness in internal control disclosed?

—None—

* Is a material noncompliance disclosed?

—None—

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

—None—

* 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)

—None—

* What is the dollar threshold used to distinguish Type A and Type B programs? (2 CFR 200.518(b)(1))

—None—

* Indicate which Federal Agency(ies) have prior audit findings shown in the Summary Schedule of Prior Audit Findings related to direct funding. List the appropriate Federal agency prefix(es), or enter 'None'.

—None—

Previous
Save & Next

7 Upload Documents

There are no fields to be entered on this screen. Once you have entered the information from previous fields, you can upload a series of supporting documents.

Figure 8 Commercial Audit Submission Upload Documents

Commercial Audit Submission

Upload Documents

Upload your Commercial Audit and supporting documents (Accepted Formats: .xlsx, .xls, .docx, .doc, .pdf)

Upload Files

Or drop files

List of Uploaded Documents

Document Name	Size	Actions
PRB-6509.doc	7.11 KB	<div> <div></div> <div>Preview</div> <div>Download</div> </div>

Previous

Save & Next

8 Review and Submit

Summary of all information entered in previous screens and fields for review of accuracy/correctness before the final submission.

Additionally, the fields in the following table are required to be completed.

Required Field	Field Name	Description
Yes	Are you submitting your report the earlier of 30 calendar days after the receipt of the audit or 9 months after the end of your fiscal year?	Dropdown listing of “Yes” or “No” regarding timely submittal of the audit report.
Yes	Are you using an OMB extension?	Dropdown listing of “Yes” or “No” if submitting late audit report. Required if “No” is selected for “Are you submitting your report the earlier of 30 calendar days after the receipt of the audit or 9 months after the end of your fiscal year?” field.

Figure 9 Commercial Audit Review & Submit

Commercial Audit Submission

Review & Submit

▼ General Information

* Fiscal Year ⓘ
FY2023

* Fiscal Year Start Date
3/18/2023

* Fiscal Year End Date
6/22/2023

* Type of Audit ⓘ
Financial related audit

* Audit Period Covered ⓘ
Annual

* TIN Number ⓘ
585858585

* Type Of TIN ⓘ
EIN

* Multiple TINs Covered ⓘ
Yes

▼ Additional TIN(s) Covered

Additional Related TIN(s)
666666890
333454545

▼ Additional Related TIN(s) Document

List of Uploaded Documents	
Document Name	Size
Additional TINs CSV (3).csv	39

DUNS Number ⓘ

* Multiple DUNS Numbers Covered? ⓘ
Yes

▼ Additional DUNS Covered

Additional Related DUNS Number(s)
111111211
123456789

▼ Additional Related DUNS Number(s) Document

List of Uploaded Documents	
Document Name	Size
Additional DUNS CSV (3).csv	39

UEI Number ⓘ

* Are multiple UEI numbers covered in this?
No

▼ Auditee Contact Information

* Auditee Name
Testt

* Auditee Address
Testt

* Auditee Contact Name
Testt

* Auditee Contact Title
Testt

* Auditee Contact Telephone
5555555555

* Auditee Contact E-mail
✉ testt@gmail.com

▼ Auditor Contact Information

* Primary Auditor - Audit Firm Name
Testt

* Primary Auditor - Audit Firm EIN
555555544

* Primary Auditor - Audit Firm Address
Testt

* Primary Auditor - Contact Name
Testt

* Primary Auditor - Contact Title
Testt

* Primary Auditor - Contact Telephone
(555) 556-6655

* Primary Auditor - Contact E-mail
✉ testt@gmail.com

* Was a secondary auditor used?
No

Figure 10 Commercial Audit Review & Submit - Federal Awards

Federal Awards

FA-00001355

Schedule of Expenditures of Federal Awards

<p>* AL # - Fed Agency Prefix 56</p> <p>* Additional Award Identification Test</p> <p>* Amount Expensed \$750,000.00</p> <p>* Loan/Loan Guarantee No</p> <p>* Sub recipients No</p>	<p>* AL # - Three-Digit Extension 111</p> <p>* Federal Program Name Test</p> <p>Cluster Name</p> <p>* Direct Award Yes</p>
---	--

Major Program Information and Audit Findings

* Major Program (MP)
No

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

<p>* Did the auditee use the de Minimis cost rate? (2 CFR 200.414(f)) No</p>	<p>* Describe the significant accounting policies used in preparing the SEFA (please explain in detail). (2 CFR 200.510(b)(6)) Test</p>
--	---

Audit Findings

AF-00000561

General Information

<p>* Related to @ FA-00001355</p> <p>* Type of Compliance Requirement Allowable costs/cost principles</p>	<p>* Audit Finding Reference Number @ 2023-233</p>
---	--

Audit Findings

<p>* Modified Opinion No</p> <p>* Material Weakness No</p> <p>* Other Audit Findings No</p> <p>* Questioned Costs Amount</p>	<p>* Other Matters No</p> <p>* Significant Deficiency No</p> <p>* Questioned Costs No</p> <p>Audit Finding Text Test</p>
--	--

Repeat Audit Finding

<p>* Repeat Audit Finding from Prior Year No</p>	<p>* Corrective Action Plan Text Test</p>
--	---

Figure 11 Commercial Audit Review & Submit - Audit Info

Audit Info

* 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 only one)

Unmodified opinion

* What was the special purpose framework used? (Select only one)

Cash basis

* Was the special purpose framework used as a basis of accounting required by state law?

No

* What was the auditor's opinion on the special purpose framework? (Select any combination)

Qualified opinion

* Is a "Going Concern" emphasis-of-matter paragraph included in the auditor's report?

No

* Is a significant deficiency in internal control disclosed?

No

* Is a material weakness in internal control disclosed?

No

* Is a material noncompliance disclosed?

No

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

No

* 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)

No

* What is the dollar threshold used to distinguish Type A and Type B programs? (2 CFR 200.510(b)(1))

\$50000

* Indicate which Federal Agency(ies) have prior audit findings shown in the Summary Schedule of Prior Audit Findings related to direct funding. List the appropriate Federal agency prefix(ies), or enter 'None'.

Text

Upload Documents

List of Uploaded Documents		
Document Name	Size	Actions
PRB-6009.doc	7.11 KB	Preview Download

Delinquent Reports

Note: Fields marked with asterisk (*) are required.

* Are you submitting your report the earlier of 90 calendar days after the receipt of the audit or 9 months after the end of your fiscal year?

Yes

[Previous](#)
[Submit](#)