

**Data Collection Form for Reporting on  
Audits of States, Local Governments, Indian Tribes, Institutions of Higher Education and Nonprofit  
For Fiscal Periods Beginning on or after December 26, 2014**

**PART I: GENERAL INFORMATION****REPORTID: 696076 VERSION:1**

<b>1. Fiscal Period End Date</b> 6/30/2016	<b>2. Type of Uniform Guidance Audit</b> Single Audit
<b>3. Audit Period Covered</b> Annual	
<b>4. Auditee Identification Numbers</b>	
a. Auditee Employer Identification Number (EIN) 57-0522624	d. Auditee Data Universal Numbering System (DUNS) Number 07-805-2131
b. Are multiple EINS covered in this report? No	e. Are multiple DUNS covered in this report? No
<b>5. Auditee Information</b>	<b>6. Primary Auditor Information</b>
a. Auditee name FRANCIS MARION UNIVERSITY	a. Audit Firm/Organization Name CLINE BRANDT KOCHENOWER & CO. PA
b. Auditee address (Number and street) 4822 E. PALMETTO STREET	b. Audit Firm/Organization EIN 57-0846159
Auditee City FLORENCE	c. Audit Firm/Organization address (Number and street) 1225 BAKER BLVD
Auditee State SC	Audit Firm/Organization City GAFFNEY
Auditee ZIP Code 29506-4530	Audit Firm/Organization State SC
c. Auditee Contact Name M. AUGUSTUS MCDILL	d. Primary Auditor Contact Name BEN D. KOCHENOWER
Auditee Contact Title ASST VP FOR ACCOUNTING	Primary Auditor Contact Title PARTNER IN-CHARGE
d. Auditee Contact Telephone (843)661-1121	e. Primary Auditor Contact Telephone (864)489-7123
e. Auditee Contact E-mail MMCDILL@FMARION.EDU	f. Primary Auditor Contact E-mail BDK@CBKPA.COM
	7. Was a secondary auditor used? No

Part III: INFORMATION FROM THE SCHEDULE OF FINDINGS AND QUESTIONED COSTS - Continued

2. FINANCIAL STATEMENTS

a. Financial Statement Information

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):  
Select any combination:

Unmodified Opinion

ii. What was the special purpose framework? (Select only one)

N/A

iii. Was the special purpose framework used a basis of accounting required by state law or tribal law?

N/A

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

N/A

b. Is a "going concern" emphasis-of-matter paragraph included in the auditor's report?

No

c. Is a significant deficiency in internal control disclosed?  Yes  No

No

d. Is a material weakness in internal control disclosed?  Yes  No

No

e. Is a material noncompliance disclosed?  Yes  No

No

3. 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 \$750,000 or more in Federal awards that have separate Uniform Guidance audits which are not included in this audit? (AICPA Audit Guide)

Yes  No

No

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

\$750,000

c. Did the auditee qualify as a low-risk auditee? (Uniform Guidance § 200.520)  Yes  No

Yes

d. Indicate which Federal Agency(ies) have prior audit findings shown in the Summary Schedule of Prior Audit Findings related to direct funding. *Mark (X) all that apply or None.*

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".

00 - None

**Part IV: CERTIFICATIONS**

**1. Auditee Certification Statement**

This is to certify that, to the best of my knowledge and belief the following is true and correct. The auditee has:

ensured that the Form SF-SAC and reporting package does not include protected personally identifiable information (Protected PII) (2 CFR 200.79 and 2 CFR 200.82), or if it does, the Federal Audit Clearinghouse is authorized to publicly post all information contained in this Form SF-SAC and the audit report;

ensured that the Form SF-SAC and reporting package does not include business identifiable information (BII) as defined below\*, or if it does, the Federal Audit Clearinghouse is authorized to publicly post all information contained in this Form SF-SAC and the audit report;

complied with the requirements of 2 CFR Part 200 Subpart F specific to the auditee;

prepared the data in this form in accordance with 2 CFR Part 200 and the accompanying instructions to this form;

included all information required to be reported in this form in its entirety and such information is accurate and complete;

engaged an auditor to perform an audit in accordance with 2 CFR Part 200.500 for the period described in Part I, Items 1 and 3;

ensured the auditor has completed such audit and issued the signed audit report required by 200.515 which states that the audit has conducted in accordance with the audit requirements of the Uniform Guidance; and

authorized the FAC to make the Form SF-SAC and reporting package publicly available on a Web site

**2. Auditor Statement**

The data elements and information included in this form are limited to those prescribed by the Uniform Guidance. The information in Part II of this form is the responsibility of the auditee and is based on information included in the reporting package required by the Uniform Guidance. The information included in Part III of this form, except for Part III Item 2(a)(iii), Item 3(d), and Items 4(a) – (d) (when there are audit findings), was transferred by the auditor from the auditor's report(s) for the period described in Part I, Items 1 and 3, and is not a substitute for such reports.

The auditor has not performed any auditing procedures since the date of the auditor's report(s) or any additional auditing procedures in connection with the completion of this form. A copy of the reporting package required by the Uniform Guidance, which includes the complete auditor's report(s), is required to be made available by the FAC on the FAC web site. It is also available in its entirety from the auditee at the address identified in Part I of this form and on the FAC web site.

\*BII consists of information defined in the Freedom of Information Act (FOIA) as "trade secrets and commercial or financial information obtained from a person [that is] privileged or confidential." (5 U.S.C.552(b)(4)). This information is exempt from automatic release under the (b)(4) FOIA exemption. "Commercial" is not confined to records that reveal "basic commercial operations" but includes any records or information in which the submitter has a commercial interest, and can include information submitted by a nonprofit entity.

Auditee Certification	Auditor Signature
<b>11/21/2016</b>	<i>(Date of Electronic Signature )</i>
Name of certifying official	<b>ELECTRONICALLY CERTIFIED: 11/21/2016</b>
<b>M. AUGUSTUS MCDILL</b>	
Title of certifying official	
<b>ASSISTANT VICE PRESIDENT FOR ACCOUNTING</b>	

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