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## OFFICE OF MANAGEMENT AND BUDGET

### Information Collection; Request for Public Comments

**AGENCY:** Office of Management and Budget, Executive Office of the President.

**ACTION:** Notice and request for comments.

**SUMMARY:** In compliance with the Paperwork Reduction Act of 1995 (44 U.S.C. 3501, *et seq.*) the Office of Management and Budget (OMB) invites the general public and Federal agencies to comment on a revision of an approved information form (SF-SAC) that is used to report audit results, audit findings, and questioned costs as required by the Single Audit Act Amendments of 1996 (31 U.S.C. 7501, *et seq.*) and OMB Circular A-133, “Audits of States, Local Governments, and Non-Profit Organizations.”

The proposed changes are to revise some existing data elements in the form and add other data elements that would make easier for the Federal agencies to identify the types of audit findings reported in the audits performed under the Single Audit Act. The current Form SF-SAC was designed for audit periods ending in 2011 and 2012. The proposed revised Form SF-SAC will replace the current form for audit periods ending 2013, 2014 and 2015. The detail proposed changes along with the proposed format are described on OMB Website at: [http://www.whitehouse.gov/omb/grants\\_forms/](http://www.whitehouse.gov/omb/grants_forms/)

**DATES:** Submit comments on or before [insert date 60 days after publication] . Late comments will be considered to the extent practicable.

**ADDRESSES:** Due to potential delays in OMB's receipt and processing of mail sent through the U.S. Postal Service, we encourage respondents to submit comments electronically to ensure timely receipt. We cannot guarantee that mailed comments will be received before the comment closing date.

Electronic mail comments may be submitted to: Gilbert Tran at *hai\_m.\_tran@omb.eop.gov*. Please include "Form SF-SAC 2013 Comments" in the subject line and the full body of your comments in the text of the electronic message, not as an attachment. Please include your name, title, organization, postal address, telephone number and e-mail address in the text of the message. Comments may also be submitted via facsimile to 202-395-3952.

Comments may be mailed to Gilbert Tran, Office of Federal Financial Management, Office of Management and Budget, Room 6025, New Executive Office Building, Washington, DC 20503.

All responses will be summarized and included in the request for OMB approval. All comments will also be a matter of public record.

**FOR FURTHER INFORMATION CONTACT:** Gilbert Tran, Office of Federal Financial Management, Office of Management and Budget, (202) 395-3052. The proposed revisions to the Information Collection Form, Form SF-SAC can be obtained by contacting the Office of Federal Financial Management as indicated above or by download from the OMB Grants Management home page on the Internet at [http://www.whitehouse.gov/omb/grants\\_forms/](http://www.whitehouse.gov/omb/grants_forms/)

**SUPPLEMENTARY INFORMATION:**

*OMB Control No.:* 0348–0057.

*Title:* Data Collection Form.

*Form No:* SF–SAC.

*Type of Review:* Revision of a currently approved collection

*Respondents:* States, local governments, non-profit organizations (Non-Federal entities) and their auditors.

*Estimated Number of Respondents:* 76,000 (38,000 from auditors and 38,000 from auditees). The respondents' information is collected by the Federal Audit Clearinghouse (maintained by the U.S. Bureau of the Census).

*Estimated Time per Respondent:* 59 hours for each of 400 large respondents and 17 hours for each of 75,600 small respondents for estimated annual burden hours of 1,308,800.

*Estimated Number of Responses per Respondent:* 1.

*Frequency of Response:* Annually.

*Needs and Uses:* Reports from auditors to auditees and reports from auditees to the Federal government are used by non-Federal entities, pass-through entities and Federal agencies to ensure that Federal awards are expended in accordance with applicable laws and regulations. The Federal Audit Clearinghouse (FAC) (maintained by the

U.S. Bureau of the Census) uses the information on the SF–SAC to ensure proper distribution of audit reports to Federal agencies and identify non-Federal entities who have not filed the required reports. The FAC also uses the information on the SF–SAC to create a government-wide database, which contains information on audit results. This database is publicly accessible on the Internet at <http://harvester.census.gov/fac/>. It is used by Federal agencies, pass-through entities, non-Federal entities, auditors, the Government Accountability Office, OMB and the general public for management of and information about Federal awards and the results of audits. Comments are invited on: (a) Whether the proposed information collection is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the estimate of the burden of the collection of the information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; and (d) ways to minimize the burden of the collection of information on those who respond, including through the use of automated collection techniques or other forms of information technology.

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Deputy Controller

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