



DEPARTMENT OF COMMERCE

U.S. Census Bureau

Proposed Information Collection; Comment Request; Data Collection Form for Reporting on Audits of States, Local Governments, Indian Tribes, Institutions of Higher Education, and Non-Profit Organizations

AGENCY: U.S. Census Bureau, Commerce.

ACTION: Notice.

SUMMARY: The Department of Commerce, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995.

DATES: To ensure consideration, written comments must be submitted on or before (INSERT DATE 60 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER).

ADDRESSES: Direct all written comments to Jennifer Jessup, Departmental Paperwork

Clearance Officer, Department of Commerce, Room 6616, 14th and Constitution Avenue, NW, Washington, DC 20230 (or via the Internet at PRAComments@doc.gov).

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the information collection instrument(s) and instructions should be directed to the Federal Audit Clearinghouse at erd.fac@census.gov or 800-253-0696.

SUPPLEMENTARY INFORMATION

I. Abstract

Non-Federal entities (states, local governments, Indian tribes, institutions of higher education, and nonprofit organizations) are required by the Single Audit Act Amendments of 1996 (31 U.S.C. 7501, et. seq.) (Act) and 2 CFR Part 200, “Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,” (Uniform Guidance) to have audits conducted of their Federal awards and file the resulting reporting packages (Single Audit reports) and data collection forms (Form SF-SAC) with the Federal Audit Clearinghouse (FAC). The Form SF-SAC is Appendix X to 2 CFR Part 200. The Office of Management and Budget (OMB) has designated the Census Bureau as the FAC to serve as the government-wide repository of record for Single Audit reports.

The Single Audit process is a primary method Federal agencies and pass-through entities use to provide oversight for Federal awards and reduce risk of non-compliance and improper payments. This includes following up on audit findings and questioned costs. The proposed

changes are to revise some existing data elements and add data elements that would make the reports easier for Federal agencies, pass-through entities, and the public to use.

The proposed changes are to include the following required elements of the reporting package on the data collection form: the text of the federal award audit findings, the text of the corrective action plan, and the notes to the schedule of expenditures of federal awards (SEFA). The proposed revisions to the Form SF-SAC can be obtained by download from the FAC homepage at <https://harvester.census.gov/facweb> or by contacting the Federal Audit Clearinghouse at erd.fac@census.gov or 800-253-0696.

This is a reinstatement, with changes, of Form SF-SAC, OMB control number 0607-0518. Prior to the year 1997, the Census Bureau was responsible for the OMB clearance approval process using OMB control number 0607-0518. In 1997, OMB took over the approval process for the Form SF-SAC under OMB control number 0348-0057 (currently expiring June 30, 2019). The Census Bureau is now resuming responsibility for obtaining OMB clearance under the original OMB control number 0607-0518. The FAC will continue to collect Single Audit reports from prior audit years, going back to audit year 2013, to accommodate late submissions and revisions. Late submissions or revisions from prior years are to use the version of the Form SF-SAC applicable to that audit year. The FAC also plans to allow Non-Federal entities who did not meet the threshold requiring submission of a Single Audit report to voluntarily notify the FAC that they did not meet the reporting threshold. The FAC plans to put this information on their website.

II. Method of Collection

The information will be collected electronically through the FAC's web-based Internet Data Entry System (IDES) available at <https://harvester.census.gov/facides>. IDES can also be accessed by visiting the FAC homepage at <https://harvester.census.gov/facweb> and then clicking "Submit an Audit".

III. Data

OMB Control Number: 0607-0518.

Form Number(s): SF-SAC.

Type of Review: Regular submission.

Affected Public: States, local governments, Indian tribes, institutions of higher education, non-profit organizations (Non-Federal entities) and their auditors.

Estimated Number of Respondents: 80,000 (40,000 auditees and 40,000 auditors).

Estimated Time Per Response: 70 hours for each of the 400 large respondents and 21 hours for each of the 79,600 small respondents.

Estimated Total Annual Burden Hours: 1,699,600.

Estimated Total Annual Cost to Public: \$0. (This is not the cost of respondents' time, but the indirect costs respondents may incur for such things as purchases of specialized software or hardware needed to report, or expenditures for accounting or records maintenance services required specifically by the collection.)

Respondent's Obligation: Mandatory.

Legal Authority: Title 31 U.S.C. Section 7501 *et. seq.* and 2 C.F.R. Part 200.

IV. Request for Comments

Comments are invited on: (a) whether the proposed collection of information 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 agency's estimate of the burden (including hours and cost) of the proposed collection of 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 respondents, including through the use of automated collection techniques or other forms of information technology.

Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval of this information collection; they also will become a matter of public record.

Sheleen Dumas,

Departmental Lead PRA Officer, Office of the Chief Information Officer.

BILLING CODE: 3510-07-P.

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