



[OMB Control No. 3090-XXXX; Docket No. 2022-0001; Sequence No. 18]

Submission for OMB Review; Federal Audit Clearinghouse

AGENCY: Technology Transformation Services (TTS), General Services Administration (GSA).

ACTION: Notice of request for comments regarding a request for a new OMB clearance.

SUMMARY: Under the provisions of the Paperwork Reduction Act (PRA), the Regulatory Secretariat Division will be submitting to the Office of Management and Budget (OMB) a request to review and approve a new information collection requirement.

DATES: Submit comments on or before **[INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE *FEDERAL REGISTER*]**.

ADDRESSES: Written comments and recommendations for this information collection should be sent within 30 days of publication of this notice to www.reginfo.gov/public/do/PRAMain. Find this particular information collection by selecting "Currently under Review - Open for Public Comments"; or by using the search function.

FOR FURTHER INFORMATION CONTACT: Shelley Goss, Administrative Officer, Federal Acquisition Service, GSA, at shelley.goss@gsa.gov at 571-837-0799. For information pertaining to status or publication schedules, contact the

Regulatory Secretariat Division at 202-501-4755 or

GSARegSec@gsa.gov.

SUPPLEMENTARY INFORMATION:

A. Purpose

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 award expenditures, and to file the resulting reporting packages (Single Audit reports) and data collection Form SF-SAC (Form) with the Federal Audit Clearinghouse. The Form SF-SAC is appendix X to 2 CFR part 200.

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

The Office of Management and Budget has historically designated the U.S. Census Bureau (Census) as the FAC, to serve as the government-wide repository of record for Single Audit reports collected under OMB control number 0607-0518. At the direction of OMB, GSA will become the new

FAC repository of record, by September 30, 2023, with collection of Single Audits with fiscal periods ending in 2023 and later. GSA will also begin data collection of 2016 - 2022 Single Audit reports currently collected by Census. All of these collections will be conducted under this PRA clearance application.

Single Audit reports under this clearance will be collected electronically through GSA's new FAC internet collection portal at <https://www.fac.gov/>.

There are few proposed changes to the existing data elements and data collection method in this clearance. Planned changes are intended to make the reporting process easier, improve data integrity, and ensure compliance with the GREAT Act. All changes listed below are intended to take effect for all audit years collected by GSA, unless specified otherwise.

The proposed changes include:

- end collection of the DUNS number
- upload the majority of data via templates rather than graphical user interface (GUI) in the initial GSA system, subject to creation of a GUI for additional data submission options before expiration of this proposed clearance (collection items are not changing, just the means of collection)
- collect auditee's Unique Entity Identifier (UEI) for audits with fiscal periods ending in 2016-2021

(already approved to be collected for audits with fiscal periods 2022 and future)

- when possible, import the auditee name and address directly from SAM.gov (when the auditee's UEI is entered, their auditee name and address will be pulled from SAM.gov into Part I of the Form)
- update terminology, similar to the following, in order to be in compliance with the GREAT Act: *change "award" to "federal award"; "CFDA" to "Assistance Listing"*
- clarify on-screen and/or Form instructions to improve data collection and accuracy, as part of the creation of an updated data collection and dissemination system

B. Annual Reporting Burden

Respondents: *90,000 (45,000 auditees and 45,000 auditors.*

Responses Per Respondent: *1.*

Total Annual Responses: *90,000 (45,000 auditees and 45,000 auditors.*

Hours Per Response: *100 hours for each of the 450 large respondents and 21 hours for each of the 89,550 small respondents.*

Total Burden Hours: *1,925,550.*

C. Public Comments:

A 60-day notice published in the *Federal Register* at 87 FR 78684 on December 22, 2022. Four comments were received. To view a summary of the comments and responses,

go to <https://www.regulations.gov>, search for "OMB control number 3090-XXXX Federal Audit Clearinghouse", click "Open Docket", and view "Supporting Documents".

Obtaining Copies of Proposals: Requesters may obtain a copy of the information collection documents from the Regulatory Secretariat Division by calling 202-501-4755 or emailing GSARegSec@gsa.gov. Please cite OMB Control No. 3090-XXXX, Federal Audit Clearinghouse, in all correspondence.

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