



DEPARTMENT OF DEFENSE

Defense Acquisition Regulations System

[Docket Number DARS-2025-0007; OMB Control Number 0750-0006]

**Information Collection Requirement; Defense Federal Acquisition
Regulation Supplement (DFARS) Part 237, Service Contracting, and
Related Clauses**

AGENCY: Defense Acquisition Regulations System; Department of
Defense (DoD).

ACTION: Notice and request for comments regarding a proposed
extension of an approved information collection requirement.

SUMMARY: In compliance with the Paperwork Reduction Act of
1995, DoD announces the proposed extension of a public
information collection requirement and seeks public comment on
the provisions thereof. DoD invites comments on: whether the
proposed collection of information is necessary for the proper
performance of the functions of DoD, including whether the
information will have practical utility; the accuracy of DoD's
estimate of the burden of the proposed information collection;
ways to enhance the quality, utility, and clarity of the
information to be collected; and ways to minimize the burden of
the information collection on respondents, including through the
use of automated collection techniques or other forms of
information technology. The Office of Management and Budget
(OMB) has approved this information collection for use under
Control Number 0750-0006 through October 31, 2025. DoD proposes

that OMB approve an extension of the information collection requirement, to expire three years after the approval date.

DATES: DoD will consider all comments received by **[INSERT DATE 60 DAYS AFTER DATE OF PUBLICATION IN THE *FEDERAL REGISTER*]**.

ADDRESSES: You may submit comments, identified by OMB Control Number 0750-0006, using either of the following methods:

- *Federal eRulemaking Portal:* <https://www.regulations.gov>.

Follow the instructions for submitting comments.

- *Email:* osd.dfars@mail.mil. Include OMB Control Number 0750-0006 in the subject line of the message.

Comments received generally will be posted without change to <https://www.regulations.gov>, including any personal information provided.

FOR FURTHER INFORMATION CONTACT: Saleemah McMillan, at 202-308-5383.

SUPPLEMENTARY INFORMATION:

Title and OMB Number: Defense Federal Acquisition Regulation Supplement (DFARS) Part 237, Service Contracting and Associated Clauses at 252.237-7025 and 252.237-7026; OMB Control Number 0750-0006.

Affected Public: Businesses or other for-profit and not-for-profit institutions.

Respondent's Obligation: Required to obtain or retain benefits.

Frequency: On occasion.

Number of Respondents: 12.

Responses Per Respondent: 35.

Annual Responses: 420.

Average Burden Per Response: 0.062 hour.

Annual Burden Hours: 26.

Needs and Uses: This information collection is required to implement section 1006 of the National Defense Authorization Act (NDAA) for Fiscal Year (FY) 2019 (Pub. L. 115-232), as amended by section 1011 of the NDAA for FY 2020 (Pub. L. 116-92). Section 1006 applies to accounting firms that provide financial statement auditing to DoD in support of the audit under 31 U.S.C. 3521 or audit remediation services in support of the Financial Improvement and Audit Remediation Plan described in 10 U.S.C. 240b. Such firms, when responding to a solicitation or awarded a contract for the acquisition of covered services, must disclose to DoD before any contract action (including award, renewals, and amendments) the details of any disciplinary proceedings with respect to the accounting firm or its associated persons before any entity with the authority to enforce compliance with rules or laws applying to audit services offered by the accounting firm. DoD, as a matter of policy to provide a level playing field between firms that provide audit services to support certain DoD audits, is extending this requirement to firms other than accounting firms that provide such services. Section 1011 amended section 1006 to require any disclosures to be treated as confidential to the extent required by the court or agency in which the proceeding occurred and to

be treated in a manner consistent with any protections or privileges established by any other provision of Federal law.

a. DFARS provision 252.237-7025, Preaward Transparency Requirements for Firms Offering to Support Department of Defense Audits—Representation and Disclosure, is prescribed at DFARS 237.270(e)(3) for use in solicitations for the acquisition of financial statement auditing or audit remediation services.

b. DFARS clause 252.237-7026, Postaward Transparency Requirements for a Firm that Supports Department of Defense Audits, is prescribed at DFARS 237.270(e)(4) for use in solicitations and contracts for the acquisition of financial statement auditing or audit remediation services.

Jennifer D. Johnson,

Editor/Publisher, Defense Acquisition Regulations System.

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