



GENE

This document is scheduled to be published in the Federal Register on 08/28/2025 and available online at <https://federalregister.gov/d/2025-16557>, and on <https://govinfo.gov>

**[OMB Control No. 3090-0330; Docket No. 2025-0001;
Sequence No. 19]**

**Information Collection; Federal Audit Clearinghouse
(FAC)**

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

ACTION: Notice; request for comments.

SUMMARY: In accordance with the Paperwork Reduction Act (PRA), the GSA is proposing a revision to an existing information collection request (ICR) for the Data Collection Form (SF-SAC) and associated FAC webform. The revisions add an optional resubmission pathway and optional structured fields within audit findings (questioned costs, criteria, condition, cause, effect, recommendation, response), as well as new Yes/No webform fields for auditor disclosures of known fraud, likely fraud, summary schedule of prior audit findings, and significant instances of abuse, consistent with 2 CFR 200.516(b) (5)-(7).

DATES: Submit comments on or before **[INSERT DATE 60 DAYS AFTER DATE OF PUBLICATION]**.

ADDRESSES: Submit comments identified by Information Collection 3090-0330; Federal Audit Clearinghouse (FAC) to: <http://www.regulations.gov>. Submit comments via the Federal eRulemaking portal by searching for "Information Collection 3090-0330; Federal Audit

Clearinghouse". Select the link "Submit a Comment" that corresponds with "Information Collection 3090-0330; Federal Audit Clearinghouse". Follow the instructions provided at the "Submit a Comment" screen. Please include your name, company name (if any), and "Information Collection 3090-0330; Federal Audit Clearinghouse" on your attached document. If your comment cannot be submitted using <https://www.regulations.gov>, call or email the points of contact in the FOR FURTHER INFORMATION CONTACT section of this document for alternate instructions. *Instructions:* Please submit comments only and cite Information Collection 3090-0330; Federal Audit Clearinghouse, in all correspondence related to this collection. Comments received generally will be posted without change to <http://www.regulations.gov>, including any personal and/or business confidential information provided. To confirm receipt of your comment(s), please check www.regulations.gov, approximately two-to-three days after submission to verify posting.

FOR FURTHER INFORMATION CONTACT: Lynn Houston,
Technology and Transformation Services Division,
Federal Acquisition Service, GSA, at 845-594-1761
or lynn.houston@gsa.gov.

SUPPLEMENTARY INFORMATION:

A. Purpose

The SF-SAC form is used to collect information required under the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR Part 200, Subpart F). Auditees that expend \$750,000 or more in Federal awards in a fiscal year must submit the SF-SAC along with their Single Audit reporting package to the FAC. This proposed revision includes:

1. An optional resubmission pathway, with fields for resubmission type, reason, and report ID.
2. Optional structured fields within each audit finding to capture questioned costs (known and likely), criteria, condition, cause, effect, recommendation, and response. These elements are typically included in narrative text; this change allows, but does not require, auditors to enter them in separate fields for improved clarity and data usability.
3. New Yes/No fields in the FAC webform to capture audit-level disclosures of known fraud, likely fraud, whether a summary schedule of prior audit findings is included, and whether significant instances of abuse are disclosed, consistent with 2 CFR 200.516(b)(5)-(7).

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

Public comments are invited on whether the proposed collection of information is necessary for the proper performance of GSA's functions, including whether the information will have practical utility; the accuracy of GSA's estimate of the burden, including the validity of the methodology and assumptions; ways to enhance the quality, utility, and clarity of the information to be collected; and ways to minimize the burden of the collection on respondents, including through the use of automated techniques or other information technology. All comments received will be reviewed and considered.

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. 3090-0330, Federal Audit Clearinghouse, in all correspondence.

Patrick Dale,

Management & Program Analyst,

Office of Acquisition Policy,

General Services Administration.

Billing Code: 6820-AB

[FR Doc. 2025-16557 Filed: 8/27/2025 8:45 am; Publication Date: 8/28/2025]