



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.

SUMMARY: The Defense Acquisition Regulations System has submitted to OMB for clearance the following proposal for collection of information under the provisions of the Paperwork Reduction Act.

DATES: DoD will consider all comments received by **[INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE *FEDERAL REGISTER*]**.

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

You may also submit comments, identified by docket number and title, by the following method: Federal eRulemaking Portal: <https://www.regulations.gov>. Follow the instructions for

submitting comments.

FOR FURTHER INFORMATION CONTACT: Mr. Reginald T. Lucas, 571-372-7574, or *whs.mc-alex.esd.mbx.dd-dod-information-collections@mail.mil*.

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. The provision at DFARS 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. The clause at 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.

DoD Clearance Officer: Mr. Reginald T. Lucas. Requests for copies of the information collection proposal should be sent to Mr. Lucas at *whs.mc-alex.esd.mbx.dd-dod-information-collections@mail.mil*.

Kimberly R. Ziegler,

Editor/Publisher,

Defense Acquisition Regulations System.

[FR Doc. 2025-24249 Filed: 1/2/2026 8:45 am; Publication Date: 1/5/2026]