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

**Submission for OMB Review; 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, optional structured fields within audit findings (questioned costs, criteria, condition, cause, effect, recommendation, response), optional Yes/No indicators to report whether the auditor became aware of known or likely fraud affecting a federal award or significant instances of abuse, and a new Yes/No webform field for auditor disclosures of a summary schedule of prior audit findings, consistent with 2 CFR 200.516(b) (6). This revision does not change the total estimated burden hours because the additions rely on information already required in audit reports.

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. Comments are invited on: (1) whether this collection is necessary; (2) the accuracy of the burden estimate; (3) ways to enhance quality, utility, and clarity; and (4) ways to minimize burden.

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 \$1,000,000 or more (\$750,000 or more prior to 10/1/2024) 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. Optional indicators within the audit finding section to report whether the auditor became aware of known fraud, likely fraud, or significant instances of abuse.
4. New Yes/No field in the FAC webform to capture whether a summary schedule of prior audit findings is included, consistent with 2 CFR 200.516(b)(6).

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 was published in the *Federal Register* at 90 FR 42011 on August 28, 2025. Two comments were received.

Comment:

Commenters expressed concern that the proposed structured fields for audit findings (criteria, cause, effect, etc.) would introduce unnecessary burden and deviate from existing audit standards. They recommended relying on the narrative text or improving PDF extraction instead. They also opposed the inclusion of fields for known fraud, likely fraud, and abuse.

Response:

GSA appreciates the thoughtful feedback. No new mandatory reporting requirements are being introduced. All structured fields and fraud/abuse indicators remain strictly optional and correspond to information already documented in the audit reporting package in narrative form. These fields provide an alternative,

structured format to increase the practical utility of data already required under the Uniform Guidance and GAGAS, without expanding the scope of required audit procedures.

The optional structured fields for criteria, cause, effect, recommendation, and response support requests from Federal oversight entities for more consistent audit data to inform risk assessment and corrective action monitoring. Because auditors already provide this information in narrative format, the optional fields do not increase the amount of information respondents must prepare. Likewise, indicators for known fraud, likely fraud, and abuse simply reflect disclosures already documented in audit reports; retaining these optional fields supports analytic needs while avoiding any new reporting obligations.

GSA also considered the suggestion to rely solely on PDF extraction. Although GSA continues to explore improvements to PDF parsing, the variability in how audit reports are produced makes consistent automated extraction unreliable. Optional structured fields allow respondents to provide this existing information more clearly when feasible, thereby improving data quality and reducing manual review.

This approach preserves respondent flexibility while improving the usability of data for Federal oversight. The optional nature of all structured fields ensures that the burden estimates for this collection remain unchanged.

Patrick Dale,

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Regulatory Secretariat Division,

General Services Administration.

Billing Code: 6820-AB

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