



This document is scheduled to be published in the Federal Register on 12/09/2015 and available online at <http://federalregister.gov/a/2015-30986>, and on FDsys.gov

OFFICE OF MANAGEMENT AND BUDGET

Information Collection; Request for Public Comments

AGENCY: Office of Management and Budget, Executive Office of the President.

ACTION: Notice and request for comments.

SUMMARY: In compliance with the Paperwork Reduction Act of 1995 (44 U.S.C. 3501 *et seq.*), the Office of Management and Budget (OMB) invites the general public and Federal agencies to comment on a revision of an approved information collection, Form SF-SAC, that is used to report audit results, audit findings, and questioned costs as required by the Single Audit Act Amendments of 1996 (31 U.S.C. 7501 *et seq.*) and 2 CFR Part 200, “Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.” A draft of the proposed Form SF-SAC can be reviewed at the OMB Grants Management Internet home page at http://www.whitehouse.gov/OMB/grants/grants_docs.html. The Form SF-SAC instructions contain a detailed listing of the proposed changes to the Form SF-SAC.

DATES: Submit comments on or before (insert date 60 days after date of publication in the FEDERAL REGISTER). Late comments will be considered to the extent practicable.

ADDRESSES: Due to potential delays in OMB’s receipt and processing of mail sent through the U.S. Postal Service, we encourage respondents to submit comments electronically to ensure timely receipt. We cannot guarantee that mailed comments will be received before the comment closing date.

Electronic mail comments may be submitted to: Gilbert Tran at hai_m._tran@omb.eop.gov. Please include “2016 Form SF–SAC Comments” in the subject line and the full body of your comments in the text of the electronic message, not as an attachment. Please include your name,

title, organization, postal address, telephone number and e-mail address in the text of the message. Comments may also be submitted via facsimile to 202-395-3952 (with “2016 Form SF-SAC Comments” as title page).

Comments may be mailed to Gilbert Tran, Office of Federal Financial Management, Office of Management and Budget, Room 6025, New Executive Office Building, Washington, DC 20503.

In general, responses will be summarized and included in the request for OMB approval. All comments will also be a matter of public record.

FOR FURTHER INFORMATION CONTACT:

Gilbert Tran, Office of Federal Financial Management, Office of Management and Budget, (202) 395-3052. The proposed revisions to the Information Collection Form, Form SF-SAC can be obtained by contacting the Office of Federal Financial Management as indicated above or by download from the OMB Grants Management home page on at https://www.whitehouse.gov/omb/grants_forms

SUPPLEMENTARY INFORMATION:

I. Abstract

This is a revision of a currently approved form with changes of Form SF-SAC, OMB Control Number 0348-0057.

Non-Federal entities (states, local governments, Indian tribes, institutions of higher education, and nonprofit organizations) that expend a total amount of Federal awards equal to or in excess of \$750,000 in any fiscal year 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 of their Federal awards and file the resulting reporting packages and data collection forms (Single Audit reports) with the Federal Audit Clearinghouse (FAC). The data collection form (Form SF-SAC) is Appendix X to 2 CFR Part 200. The Office of Management and Budget (OMB) has designated the U.S. Bureau of the Census as the FAC, which serves as the government-wide repository of record for Single Audit reports. The Uniform Guidance imposes new reporting requirements effective for non-Federal entity fiscal years beginning on or after December 26, 2014. The first year under the new requirements is the fiscal year ending on or after December 26, 2015.

The Single Audit process is the primary method Federal agencies and pass-through entities use to provide oversight for Federal awards and reduce risk of non-compliance and improper payments. This includes following up on audit findings and questioned costs. The proposed changes make revisions to the Form SF-SAC that reflect Uniform Guidance requirements; revise some existing data elements; and add data elements that would make the reports easier for Federal agencies, pass-through entities, and the public to use. The changes would also delete data elements that are no longer needed.

In particular, the Uniform Guidance requires the FAC to make Single Audit reports publically available on a Web site. This represents a change as the FAC previously only made publically available the Form SF-SAC data. The Uniform Guidance also requires non-Federal entities to sign a statement that the reporting package does not include protected personally identifiable information and that the FAC is authorized to make the reporting package and the data collection form publically available on a Web site. An exception is provided in 2 C.F.R. 200.512(b)(2) for

Indian tribes and tribal organizations to opt not to authorize the public display of their reporting packages on the FAC Web site. The revised form reflects the Uniform Guidance's requirements.

For fiscal year starting on or after December 26, 2014, the FAC also plans to allow Non-Federal entities who did not meet the threshold requiring submission of a Single Audit report to voluntarily notify the FAC that they did not meet the reporting threshold. This information helps the Federal agencies in the review of applicants that fall below the reporting requirements. The FAC plans to put this information on their website.

In addition, we are planning a pilot project to combine the reporting of this form and the Schedule of Expenditures of Federal Awards into a singular form to streamline the Non-Federal entities reporting process. This proposal will be included under a separate notice.

II. Method of Collection

The information will be collected electronically through FAC's Web based Internet Data Entry System available at <https://harvester.census.gov/facweb>.

III. Data

OMB Control Number: 0348-0057.

Title: Data Collection Form.

Form Number(s): SF-SAC.

Type of Review: Revision of a currently approved collection.

Respondents: States, local governments, non-profit organizations (Non-Federal entities) and their auditors.

Estimated Number of Respondents: 80,000 (40,000 from auditees and 40,000 from auditors).

Estimated Time Per Response: 65 hours for each of the 400 large respondents and 20 hours for each of the 79,600 small respondents.

Estimated Total Annual Burden Hours: 1,618,000.

Estimated Number of Responses per Respondent: 1.

Frequency of Response: Annually.

Legal Authority: Title 31 U.S.C. Section 7501 *et. seq.* and 2 C.F.R Part 200.

Needs and Uses: Reports from auditors to auditees and reports from auditees to the Federal government are used by non-Federal entities, pass-through entities and Federal agencies to ensure that Federal awards are expended in accordance with applicable laws and regulations. The FAC (designated by the U.S. Bureau of the Census) uses the information on the Form SF-SAC to ensure proper distribution of audit reports to Federal agencies and identify non-Federal entities who have not filed the required reports. The FAC also uses the information on the Form SF-SAC to create a government-wide database, which contains information on audit results. This database is publicly accessible on the Internet at <http://harvester.census.gov/fac/>. It is used by Federal agencies, pass-through entities, non-Federal entities, auditors, the Government Accountability Office, OMB and the general public for management of and information about Federal awards and the results of audits.

IV. Request for Comments

Comments are invited on: (a) whether the proposed collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden (including hours and cost) of the proposed collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; and (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology.

In general, comments submitted in response to this notice will be summarized and/or included in the request for OMB approval of this information collection; they also will become a matter of public record.

Mark Reger

Deputy Controller

[FR Doc. 2015-30986 Filed: 12/8/2015 8:45 am; Publication Date: 12/9/2015]