



BILLING CODE: 3510-07-P

DEPARTMENT OF COMMERCE

Submission for OMB Review; Comment Request

The Department of Commerce will submit to the Office of Management and Budget (OMB) for clearance the following proposal for collection of information under the provisions of the Paperwork Reduction Act.

Agency: U.S. Census Bureau.

Title: Data Collection Form for Reporting on Audits of States, Local Governments, Indian Tribes, Institutions of Higher Education, and Non-Profit Organizations.

OMB Control Number: 0607-0518.

Form Number(s): SF-SAC.

Type of Request: Reinstatement with changes.

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

Average Hours Per Response: 100 hours for large auditees (approx. 400 respondents) and 21 hours for all other auditees (approx. 79,600 respondents). These amounts reflect estimates of reporting burden on both auditees and auditors individually, meaning 100 or 21 hours for auditees and 100 or 21 hours for auditors. Auditees and auditors submit a combined response, making the total number of annual submissions 40,000.

Burden Hours: 1,711,600 total hours annually. (A slight refinement of the estimate increased the annual burden hours by less than 1% from the estimate of 1,699,600 hours, which was published in the presubmission notice on April 3, 2018.)

Needs and Uses: Non-Federal entities (states, local governments, Indian tribes, institutions of higher education, and nonprofit organizations) 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 conducted of their Federal awards and file the

resulting reporting packages (Single Audit reports) and data collection forms (Form SF-SAC) with the Federal Audit Clearinghouse (FAC). The Form SF-SAC is Appendix X to 2 CFR Part 200. The Office of Management and Budget (OMB) has designated the Census Bureau as the FAC to serve as the government-wide repository of record for Single Audit reports.

The Single Audit process is a 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 are to 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.

This is a reinstatement, with changes, of Form SF-SAC, OMB control number 0607-0518. Prior to the year 1997, the Census Bureau was responsible for the OMB clearance approval process using OMB control number 0607-0518. In 1997, OMB took

over the approval process for the Form SF-SAC under OMB control number 0348-0057 (currently expiring June 30, 2019). The Census Bureau is now resuming responsibility for obtaining OMB clearance under the original OMB control number 0607-0518. The FAC will continue to collect Single Audit reports from prior audit years, going back to audit year 2013, to accommodate late submissions and revisions. Late submissions or revisions from prior years are to use the version of the Form SF-SAC applicable to that audit year. 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. The FAC plans to put this information on their website.

The proposed changes are to include the following required elements of the reporting package on the data collection form: the text of the federal award audit findings, the text of the corrective action plan, and the notes to the schedule of expenditures of federal awards (SEFA). There will be a checkbox for each finding text and corrective action plan (CAP) text entered asking the user if there are any charts or tables that could

not be copied or pasted to analyze how often this occurs. Additionally, a new yes/no question has been added regarding whether the auditors communicated to the auditee, in a written document, any issues that were not audit findings. The inclusion of these items is to aid Federal agencies and pass-through entities in their review of their recipients/subrecipients. This will reduce their burden of manually searching the reporting package for this information. With these items now included on the form, the information can be viewed during the initial review of auditees instead of needing to access and search all reporting packages of all recipients/subrecipients. In the future, the FAC would like to develop a system-generated exportable Schedule of Findings and Questioned Costs using these items, similar to the system-generated SEFA and Notes to the SEFA, which will reduce burden for auditees and auditors.

Two additional items not mentioned in the pre-submission notice will be collected in the Web-based collection instrument, the Internet Data Entry System (IDES). These items will collect the date the auditor's report(s) were received by the auditee and what items

were modified when a revision has been conducted. The date the auditor's report(s) was received was not included in the pre-submission notice as logistics were still being discussed about what instructions should accompany this field. This is the date the auditee received the full, complete report from the auditor. This inclusion is to help with the determination of whether the Form SF-SAC and Single Audit report were submitted on time. Collecting this date will allow for tracking of the 30-day deadline, as the FAC already collects the fiscal period ending date to track the nine-month deadline. The list of what items were modified when a revision has been conducted was not included in the pre-submission notice as it was not suggested to the FAC until a meeting with stakeholders that occurred after the pre-submission notice was submitted. Users will select which items changed from the previously submitted version using a preset list of options. Users will be able to check multiple options. This information will be publicly displayed on the FAC website.

The proposed revisions to the Form SF-SAC can be obtained by download from the

FAC homepage at <https://harvester.census.gov/facweb> or by contacting the Federal Audit

Clearinghouse at erd.fac@census.gov or 800-253-0696.

Affected Public: States, local governments, Indian tribes, institutions of higher education, non-profit organizations (Non-Federal entities) and their auditors.

Frequency: Annually.

Respondent's Obligation: Mandatory.

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

This information collection request may be viewed at www.reginfo.gov. Follow the instructions to view Department of Commerce collections currently under review by OMB.

Written comments and recommendations for the proposed information collection should be sent within 30 days of publication of this notice to Federal_Audit_Clearinghouse_Comments@OMB.eop.gov or fax to (202)395-5806. You may also submit comments, identified by Docket Number OMB-2018-0007, to the Federal

e-Rulemaking Portal: <http://www.regulations.gov>. All comments received are part of the public record. Comments will generally be posted without change. All Personally Identifiable Information (for example, name and address) voluntarily submitted by the commenter may be publicly accessible. Do not submit Confidential Business Information or otherwise sensitive or protected information. You may submit attachments to electronic comments in Microsoft Word, Excel, WordPerfect, or Adobe PDF file formats only.

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