



EXECUTIVE OFFICE OF THE PRESIDENT
OFFICE OF MANAGEMENT AND BUDGET
WASHINGTON, D.C. 20503

July 29, 2015

MEMORANDUM FOR SHARON MAR, OIRA

FROM: GILBERT TRAN, OFFM 
CC: KAREN LEE

SUBJECT: Emergency Reinstatement of Form for Single Audit Reports (OMB Control 0348-0057)

We respectfully request a reinstatement with changes of the SF-SAC, Data Collection form for Reporting on Audits of States, Local Governments and Non-Profit Organizations (OMB Control No. 0348-0057). The form is used by auditors and auditees in meeting the information collection requirements of OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations." The previously approval form expired on 08/31/2011.

Two subsequent revisions have made to the approved form in 2010 and 2013. We request to waive notice and comment on the revised forms for 2010 and 2013 as we have previously exposed the revised forms for public notice for comments in the Federal Register on March 30, 2010 (75 FR 15422) for the 2010 form and on May 9, 2013 (8 FR 27259) and on November 13, 2013 (78 FR 69451) for the 2013 form.

Although the 2010 and 2013 forms have been publicly exposed and used by the auditees and auditors, an emergency reinstatement is necessary to avoid having respondents refusing to comply with the Single audit submission requirements because the collection instrument is not currently valid. Also, under the current rules, if an audit report is submitted late by a grantee, that grantee is assigned a "high risk" status, resulting in a highest level of coverage for audit (40% of Federal awards versus 20% of Federal awards for "low-risk" auditee). If they do not have to comply because of a non-valid form, then all grantees have to be designated as "low risk", thus much less federal funds are being reviewed for compliance. Not receiving the Single Audit reports timely and having all grantees be designated as "low-risk auditees" will expose billions of Federal funds to more fraud, waste and abuse.

In addition, we are required to make additional revisions to the 2013 form in order to comply with the implementation of the Uniform Guidance requirements for grants (2 CFR 200, effective on December 19, 2014). It is imperative for us to propose the revisions through the Paperwork Reduction Act (PRA) process based on a current and valid form. The new form must be available for public use by March 30, 2016.

Both forms are needed to be active as grantees and auditors use specific form depending on the year that the audit covers. Form 2010 is used for audit periods 2011 and 2012. Form 2013 is used for audit periods 2013, 2014 and 2015.

The Information Collection Request (ICR) package has been entered in the ROICS system for your review and approval. Thank you for your assistance and please call me at 202-395-3052 if you need additional information.