

**DOCUMENTATION FOR THE GENERIC CLEARANCE
FOR THE COLLECTION OF QUALITATIVE RESEARCH & ASSESSMENT**

TITLE OF INFORMATION COLLECTION: Single Audit Focus Group

- INTERVIEWS
- SMALL DISCUSSION GROUPS
- FOCUS GROUPS
- QUESTIONNAIRES
- OTHER

DESCRIPTION OF THIS SPECIFIC COLLECTION

1. Intended purpose

Single Audit, previously known as the OMB A-133 audit, is an organization-wide financial statement and federal awards' audit of a recipient that expends \$750,000 or more in federal funds in one year. The Single Audit is intended to provide assurance to the Federal Government that a recipient has adequate internal controls in place, and is generally in compliance with program requirements. Recipients typically include states, local governments, universities, and non-profit organizations.

The Single Audit Test Model examines recipient post-award reporting requirements under the Single Audit Act. These requirements may be facilitated by data standardization. Grantees have expressed interest regarding improvements in this area.

2. Need for the collection

If grant recipients do not have to report the same information through duplicative efforts, then grant recipient burden will be reduced. Data is currently being reported on the Single Audit Data Collection Form (SF-SAC) that is duplicative of data reported on the Schedule of Expenditures of Federal Awards (SEFA).

If a Concept Form SF-SAC combining the required data from both the SF-SAC and the SEFA can be created, grant recipients would see a reduction in burden through the elimination of reporting duplicative information.

HHS DAP will host a facilitated discussion with federal grant recipients subject to Single Audit requirements. HHS DAP will explain the current Single Audit process and then describe the Concept Form and the proposed Single Audit process. This request is for a focus group to garner feedback from respondents on the proposal of streamlining the SF-SAC and the SEFA. The results of this focus group will not be generalizable but will help us provide anecdotal examples of grantee views of a revised process.

3. Planned use of the data

At various conferences held in the continental U.S. from March 2016 to May 2017, we will be facilitating focus group discussions, where participants will complete a questionnaire asking their

opinion about the Concept Form and their sentiments regarding reducing recipient reporting burden. HHS DAP will compile the questionnaire results, and may include anecdotal examples in a report to Congress.

4. Date(s) and location(s)

We are seeking approval to collect data from focus groups held from March 2016 through May 2017. These meetings will be held in the continental U.S.

5. Collection procedures

Participants will complete questionnaires regarding their opinions about aspects of the Concept Form SF-SAC. A questionnaire will be provided to participants following a PowerPoint presentation regarding the proposed changes to the Single Audit reporting process.

6. Number of collections (e.g., focus groups, questionnaires, sessions)

HHS DAP will host a facilitated discussion with federal grant recipients subject to Single Audit requirements. HHS DAP will explain the current Single Audit process and then describe the Concept Form SF-SAC and the proposed Single Audit process. Participants will then take a questionnaire asking their opinion about the Concept Form and reducing recipient reporting burden. HHS DAP will compile and analyze questionnaire results. There will be multiple focus groups and all participants will be asked to complete a questionnaire following a PowerPoint presentation by Federal staff.

7. Description of respondents/participants

Participants will be a diverse group of grants professionals who are familiar with the Federal grants Single Audit process. The DATA Act Section 5 Grants Pilot population will consist of organizations that receive Federal financial assistance. DAP will work with advocacy organizations (Association of Government Accountants (AGA), National Grants Management Association (NGMA), etc.), federal agencies, and other sources to recruit recipients who would be interested in participating in the DATA Act Section 5 Grants Pilot program.

8. Description of how results will be used

The results will provide qualitative information on the views of affected recipients for a new Single Audit Concept Form. The DAP will use the focus group responses to develop non-generalizable recommendations for reducing recipient burden, standardizing reporting, and eliminating duplication.

Description of how results will or will not be disseminated and why or why not

The feedback from the focus group will be included in the final report to Congress scheduled for submission in 2017. OMB is required to report to Congress following the conclusion of the Pilot in 2017. Outside of the report to OMB, if it is deemed appropriate and necessary to disseminate information related to this data collection, DAP will follow the HHS "Guidelines for Ensuring the Quality of Information Disseminated to the Public," and will include specific discussion of the limitation of the qualitative results discussed above. DAP may also receive requests to

release the information (e.g., congressional inquiry, Freedom of Information Act requests, etc.), and will comply with those requests as appropriate.

AMOUNT OF ANY PROPOSED STIPEND OR INCENTIVE

Not Applicable.

BURDEN HOUR COMPUTATION

Test Model	Type of Respondent	Number of respondents	Average Burden (in hours) per Response	Total Burden Hours
4	Single Audit Questionnaire	60	15 minutes	15

OTHER SUPPORTING INFORMATION

REQUESTED APPROVAL DATE: March 28, 2016

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DEPARTMENT/OFFICE/BUREAU: HHS/OS/DAP