

**SUPPORTING STATEMENT A**  
**U.S. Department of Commerce**  
**U.S. Census Bureau**  
**Data Collection Form for Reporting on Audits of States, Local Governments, Indian Tribes,**  
**Institutions of Higher Education, and Nonprofit Organizations**  
**OMB Control No. 0607-0518**

**Abstract**

The Federal Audit Clearinghouse (FAC) operates on behalf of the Office of Management and Budget (OMB) and serves as the central collection point and repository for single audit reporting packages prepared and submitted for non-federal entities, such as states, local governments, nonprofit organizations, Indian tribes and tribal organizations, and institutions of higher education that expend \$750,000 or more in federal awards during their fiscal periods. This data collection is mandated by the Single Audit Act Amendments of 1996 (PL 104-156) and OMB Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance or 2 C.F.R. Part 200).

Entities meeting the dollar threshold defined in OMB Uniform Guidance must submit the Form SF-SAC and their single audit reporting package to the FAC. The entity must complete the single audit submission every fiscal period they meet the reporting dollar threshold. These submissions assist federal agency inspectors general and grant administrators in monitoring the use of more than \$700 billion in federal award expenditures annually. Data collected by the FAC is available to the public through a FAC data dissemination/query system called the Image Management System (IMS).

**Justification**

- 1. Explain the circumstances that make the collection of information necessary. Identify any legal or administrative requirements that necessitate the collection. Attach a copy of the appropriate section of each statute and regulation mandating or authorizing the collection of information.**

The Census Bureau is requesting an extension of Form SF-SAC, OMB control number 0607-0518 (currently expiring March 31, 2022).

Each year, more than \$700 billion in federal assistance awards are expended by more than 100,000 non-federal entities (states, local governments, Indian tribes and tribal organizations, institutions of higher education, and nonprofit organizations) throughout the country. To improve business-like practices and provide greater accountability over federal awards, the Single Audit Act Amendments of 1996 (Public Law 104-156) and the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR Part 200, or Uniform Guidance) imposed certain audit reporting and recordkeeping requirements on non-federal entities/auditees that expend \$750,000 or more in federal awards per year, as well as on their auditors.

Non-federal entities are required by the Single Audit Act Amendments of 1996 and 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 used by federal agencies and pass-through entities to provide oversight of federal awards and reduce risk of non-compliance and improper payments. This includes following up on audit findings and questioned costs.

**2. Indicate how, by whom, and for what purpose the information is to be used. Except for a new collection, indicate the actual use the agency has made of the information received from the current collection.**

Entities meeting the dollar threshold defined in OMB Uniform Guidance must submit the Form SF-SAC and their Single Audit reporting package to the FAC. The entity must complete the Single Audit submission every fiscal period they meet the reporting dollar threshold.

The information collection provides data about auditees, the federal awards they expend, and the results of their audits. This information is used by entities responsible for overseeing the funding and administration of Federal awards (e.g., Congress, Federal agencies, and pass-through entities) and entities responsible for administering Federal awards (e.g., state governing officials, county and city councils, board of directors of nonprofit organizations, and senior management of various auditees). The information is used in making decisions about which federal awards and recipients to fund in the future, identifying and resolving areas of noncompliance, and improving the administration and delivery of federal awards.

Federal agencies, non-federal entities, and pass-through entities use submitted Forms SF-SAC and Single Audit reporting packages to ensure federal awards are expended in accordance with applicable laws and regulations. The FAC 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 online at <https://facdissem.census.gov>.

The Uniform Guidance indicates that the FAC is authorized to make the reporting package and the Form SF-SAC publicly available on a website. There is an exception for Indian Tribes and Tribal Organizations (2 CFR 200.512(b)(2)). An auditee that is an Indian Tribe (as defined in the Indian Self-Determination, Education and Assistance Act (ISDEAA), 25 U.S.C 5304) may opt not to authorize the FAC to make the reporting package publicly available on a website. For these exempted auditees, the text of the audit findings, the text of the corrective action plan, and the text portions collected as part of the Notes to the SEFA (all 3 are included in the reporting package) will not be publicly released on the Form SF-SAC.

The data collected by the FAC is used by federal agencies, pass-through entities, non-federal

entities, auditors, the Government Accountability Office (GAO), OMB and the general public for information about and management of federal awards and the results of audits.

This information is essential in developing effective government-wide audit policies overseeing federal awards. The Single Audit Act Amendments of 1996 require OMB to perform a biennial review of the threshold that triggers an audit requirement, prescribe a risk-based approach to auditing major programs, and provide guidance on other matters necessary to implement the Single Audit Act. OMB cannot perform its duties required by the Single Audit Act Amendments or develop audit policies without the information provided under this data collection.

The Census Bureau conducts an information quality review on submitted data prior to dissemination (fully described in the Census Bureau's Information Quality Guidelines). Information quality is integral to the Census Bureau's information collection process and is incorporated into the clearance process required by the Paperwork Reduction Act.

This information is exclusively collected via FAC's web-based application, which is designed to assist the respondent in completing the data collection form. Uniform Guidance requires auditees to submit their information to the FAC nine months after their fiscal period has ended or 30 days after receipt of their audit report – whichever comes first. This is an ongoing collection process and there have been no changes to the collection requirements since the last approval.

- 3. Describe whether, and to what extent, the collection of information involves the use of automated, electronic, mechanical, or other technological collection techniques or other forms of information technology, e.g. permitting electronic submission of responses, and the basis for the decision for adopting this means of collection. Also, describe any consideration of using information technology to reduce burden.**

All responses are collected electronically.

All data elements are collected via a web application designed by Census Bureau staff, thus eliminating the need for mass mailings to individual respondents. The FAC consulted with OMB, the Census Bureau processing staff, and the federal agencies using the data collected for monitoring awards and resolving audit findings, and the decision was made to make submission through a web-based application mandatory beginning in 2008. This web application is called the Internet Data Entry System (IDES) and is available at <https://facides.census.gov/>.

The IDES allows users to self-designate individuals from the auditee and auditor organizations who require access to the submission for data entry, review, and/or certification. Respondents start a new submission by entering general information about the auditee organization, such as the fiscal period, employer identification number (EIN), etc. The IDES directs respondents through the data entry form, where they answer questions pertaining to their organization (e.g., if there are audit findings identified on any of the federal awards entered, the audit findings section will become available). A series of edit checks ensures that the entered data is valid according to auditing standards before it can be finalized. The IDES allows users to upload the electronic

Single Audit report directly into the system. Respondents may enter their data directly into the system and are not required to download any software.

After the IDES form is completed and the audit report is uploaded, respondents review, certify, and submit their data, which are then uploaded to Census Bureau secure servers.

The Census Bureau processing staff at the National Processing Center (NPC) use an internal processing system to review the uploaded Single Audit report to ensure all elements required by the Uniform Guidance are included and the report matches the data entered into the IDES form. If the NPC staff reject the submission, the auditee and auditor must revise their submission to make any necessary corrections and then submit the revised Form SF-SAC and Single Audit report. If the NPC staff accept the submission, the Form SF-SAC and Single Audit report are automatically disseminated (except Indian Tribes and Tribal Organizations that opt not to make the report publicly available per OMB 2 CFR 200.512(b)(2)) on the FAC Image Management System (IMS), available at <https://facdissem.census.gov/>.

All users with access to the submission will receive automated emails from the IDES throughout the submission process, up until FAC acceptance. The IDES also sends reminder emails for submissions that have been started but not submitted.

In developing previous versions of the form, OMB identified and reduced potential duplication in the process for reporting the Form SF-SAC and the Schedule of Expenditures of Federal Awards (SEFA). Awardees subject to Single Audit reporting must create a SEFA and use it to complete their Form SF-SAC through the FAC. The SEFA and the Form SF-SAC contain similar data submitted to the FAC in two formats. Therefore, to streamline their efforts, respondents may enter their federal awards and Notes to the SEFA into the IDES while the auditee's fiscal period is ongoing. The IDES can then generate a customizable SEFA and Notes to the SEFA for the respondent to include in their Single Audit report. This will reduce the duplicate effort inherent to the current process.

**4. Describe efforts to identify duplication. Show specifically why any similar information already available cannot be used or modified for use for the purposes described in Question 2.**

There is no known similar information available elsewhere in the FAC's data collection process that contains information on, and full copies of, audits of federal awards on a government-wide basis. Some federal agencies maintain data on the amount of federal programs they budget and award while others maintain data on the audit results of programs they fund, but no federal agency currently tracks the actual amount of federal awards expended and the related audit results by auditees for all federal awards subject to the Uniform Guidance.

The government-wide database maintained by the FAC eliminates the need for individual agencies to independently track this type of information for the federal awards they fund. It also eliminates redundancies in that respondents conduct one Single Audit instead of multiple audits and submit the audit data to a central clearinghouse instead of to multiple grantors.

**5. If the collection of information impacts small businesses or other small entities, describe any methods used to minimize burden.**

This information collection will not have a significant economic impact on a substantial number of small entities. A non-federal entity must have a single or program-specific audit conducted only if the non-federal entity expends \$750,000 or more in federal awards during their fiscal period (2 CFR 200.501(a)).

**6. Describe the consequence to Federal program or policy activities if the collection is not conducted or is conducted less frequently, as well as any technical or legal obstacles to reducing burden.**

The recurring collection of information at the conclusion of each respondent's fiscal period (ranging from 1 to 24 months) is necessary to meet a statutory requirement under the Single Audit Act Amendments of 1996 (Public Law 104-156). Thus, the collection cannot be less frequent. The information collected is vital to federal agencies providing these grants, to those in the research community, and to the general public.

**7. Explain any special circumstances that would cause an information collection to be conducted in a manner:**

- **requiring respondents to report information to the agency more often than quarterly;**
- **requiring respondents to prepare a written response to a collection of information in fewer than 30 days after receipt of it;**
- **requiring respondents to submit more than an original and two copies of any document;**
- **requiring respondents to retain records, other than health, medical, government contract, grant-in-aid, or tax records for more than three years;**
- **in connection with a statistical survey, that is not designed to produce valid and reliable results that can be generalized to the universe of study;**
- **requiring the use of a statistical data classification that has not been reviewed and approved by OMB;**
- **that includes a pledge of confidentiality that is not supported by authority established in statute or regulation, that is not supported by disclosure and data security policies that are consistent with the pledge, or which unnecessarily impedes sharing of data with other agencies for compatible confidential use; or**
- **requiring respondents to submit proprietary trade secret, or other confidential information unless the agency can demonstrate that it has instituted procedures to protect the information's confidentiality to the extent permitted by law.**

The Uniform Guidance requires auditees to submit the Form SF-SAC and Single Audit reporting package for each audit period in which they meet the qualifications for a Single Audit. An audit period is typically never less than a year except in rare circumstances when an organization reorganizes and/or changes its fiscal period. Single audits are due to the FAC within 30 calendar days after receipt of their auditor's report(s), or nine months after the end of the qualifying audit period – whichever is earliest (2 CFR 200.512(a)). No other special circumstances apply to the information collection.

- 8. If applicable, provide a copy and identify the date and page number of publications in the Federal Register of the agency's notice, required by 5 CFR 1320.8 (d), soliciting comments on the information collection prior to submission to OMB. Summarize public comments received in response to that notice and describe actions taken by the agency in response to these comments. Specifically address comments received on cost and hour burden.**

**Consultation with representatives of those from whom information is to be obtained or those who must compile records should occur at least once every 3 years - even if the collection of information activity is the same as in prior periods. There may be circumstances that may preclude consultation in a specific situation. These circumstances should be explained.**

The FAC held teleconferences with volunteer representatives from federal agencies such as the Department of Health and Human Services (HHS), General Services Administration (GSA), and the Office of Management and Budget (OMB), and sought input from auditing organizations such as the American Institute of Certified Public Accountants (AICPA) and National Association of State Auditors, Comptrollers and Treasurers (NASACT) in discussions of any proposed changes to its data collection process. Proposed changes were also discussed at stakeholder meetings with other federal agency representatives and respondents present.

It was determined that since the Federal Audit Clearinghouse will be sunseting at the Census Bureau and moving to another federal agency, there would be no changes made to the data collection process or Form SF-SAC at this time.

The public was provided 60 days to comment on the proposed form and instructions published in the Federal Register on April 22, 2021 [86 FR 21272], <https://www.federalregister.gov/documents/2021/04/22/2021-08314/agency-information-collection-activities-submission-to-the-office-of-management-and-budget-omb-for>

The Census Bureau received no comments relating to the proposed information collection.

- 9. Explain any decision to provide any payment or gift to respondents, other than remuneration of contractors or grantees.**

No payments or gifts are given to respondents of the survey.

**10. Describe any assurance of confidentiality provided to respondents and the basis for the assurance in statute, regulation, or agency policy. If the collection requires a systems of records notice (SORN) or privacy impact assessment (PIA), those should be cited and described here.**

Upon receipt of the federal grant(s) or award(s), non-federal entities are informed of the laws, regulations, and statutes required for the grant, as well as the submission requirement to the FAC specified in the Uniform Guidance (2 CFR.200).

The data from this information collection will be made publicly available as required by the Uniform Guidance (2 CFR 200.512(d) and (g)) and the Single Audit Act Amendments of 1996 (Public Law 104-156, §7502(h)). Non-federal entities that expend \$750,000 or more in Federal awards during their fiscal period are required to electronically submit the Form SF-SAC and reporting package to the FAC (2 CFR 200.512(d)). There is an exception for Indian Tribes and Tribal Organizations (2 CFR 200.512(b)(2)). An auditee that is an Indian tribe (as defined in the Indian Self-Determination, Education and Assistance Act (ISDEAA), 25 U.S.C 5304) may opt not to authorize the FAC to make the reporting package publicly available on a website. For these exempted auditees, the text of the audit findings, the text of the corrective action plan, and the text of the Notes the SEFA (all 3 items are included in the reporting package) will not be publicly released on the Form SF-SAC.

**11. Provide additional justification for any questions of a sensitive nature, such as sexual behavior or attitudes, religious beliefs, and other matters that are commonly considered private. This justification should include the reasons why the agency considers the questions necessary, the specific uses to be made of the information, the explanation to be given to persons from whom the information is requested, and any steps to be taken to obtain their consent.**

There are no questions in the survey that are commonly considered sensitive.

**12. Provide estimates of the hour burden of the collection of information.**

- **Indicate the number of respondents, frequency of response, annual hour burden, and an explanation of how the burden was estimated. Unless directed to do so, agencies should not conduct special surveys to obtain information on which to base hour burden estimates. Consultation with a sample (fewer than 10) of potential respondents is desirable. If the hour burden on respondents is expected to vary widely because of differences in activity, size, or complexity, show the range of estimated hour burden, and explain the reasons for the variance. Generally, estimates should not include burden hours for customary and usual business practices.**
- **If this request for approval covers more than one form, provide separate hour burden estimates for each form and aggregate the hour burdens.**

- **Provide estimates of annualized cost to respondents for the hour burdens for collections of information, identifying and using appropriate wage rate categories. The cost of contracting out or paying outside parties for information collection activities should not be included here. Instead, this cost should be included under ‘Annual Cost to Federal Government’ (Item #14).**

The Census Bureau estimates approximately 80,000 respondents (40,000 auditees and 40,000 auditors). Auditees and their corresponding auditors submit a combined response, making the total number of annual submissions approximately 40,000. Each respondent pair is required to submit the Form SF-SAC and the reporting package annually within 30 calendar days after receipt of the auditor’s report(s), or nine months after the end of the audit period – whichever is earliest (2 CFR 200.512(a)). The Uniform Guidance and Single Audit Act Amendments of 1996 only permit biennial audits or stub-period audits (fiscal periods that are shorter than a calendar year) in limited circumstances.

The time required to complete this data collection form is estimated to average 100 hours for large auditees (approximately 400 respondents; i.e., those most likely to expend a large number of federal awards) and 21 hours for all other auditees (approximately 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. These estimates reflect the burden associated with the Form SF-SAC, including the time to review instructions, obtain the required data, and complete and review the information. Based on these estimates, the estimated total annual burden is 1,711,600 hours. These estimates have not changed since the previous OMB approval (2019), as the data collection requirements and Form SF-SAC have not changed.

<b>Number of respondents</b>	<b>Average time per response</b>	<b>Annual burden</b>
Large auditees -- 400	100 hrs.	40,000
Others – 79,600	21 hrs.	1,671,600
<b>Total 80,000</b>	<b>Avg. 21.395 hrs.</b>	<b>1,711,600 Total</b>

The average hourly wage for a state<sup>1</sup>, local government<sup>2</sup>, or nonprofit organization<sup>3</sup> employee is approximately \$25 per hour. Therefore, the total annual cost of burden on auditee respondents is \$21.4 million, based on the 200 large auditee respondents with the estimated average burden hours of 100 hours, and the 39,800 small auditee respondents with the estimated average burden hours of 21 hours.

The total annual cost of burden on the auditor respondents is calculated prior to contract with the auditee, during auditor procurement, and is paid using the funds received through the federal grant by the auditee. Therefore, it is not calculated here.

<sup>1</sup> [https://data.bls.gov/cew/apps/table\\_maker/v4/table\\_maker.htm#type=11&year=2016&qtr=A&own=2&area=US000&supp=1](https://data.bls.gov/cew/apps/table_maker/v4/table_maker.htm#type=11&year=2016&qtr=A&own=2&area=US000&supp=1)

<sup>2</sup> [https://data.bls.gov/cew/apps/table\\_maker/v4/table\\_maker.htm#type=11&year=2016&qtr=A&own=3&area=US000&supp=1](https://data.bls.gov/cew/apps/table_maker/v4/table_maker.htm#type=11&year=2016&qtr=A&own=3&area=US000&supp=1)

<sup>3</sup> <https://www.bls.gov/ncs/ocs/sp/nctb1507.pdf>



**13. Provide an estimate for the total annual cost burden to respondents or record keepers resulting from the collection of information. (Do not include the cost of any hour burden already reflected on the burden worksheet).**

We do not expect respondents to incur any costs other than that of their time to respond. The information requested is of the type and scope normally carried in company records and no special hardware or accounting software or system is necessary to provide answers to this information collection. Further, purchasing of outside accounting or information collection services, if performed by the respondent, is part of usual and customary business practices and not specifically required for this information collection.

Therefore, respondents are not expected to incur any capital/start-up or ongoing operation/maintenance costs associated with this information collection.

**14. Provide estimates of annualized cost to the Federal government. Also, provide a description of the method used to estimate cost, which should include quantification of hours, operational expenses (such as equipment, overhead, printing, and support staff), and any other expense that would not have been incurred without this collection of information.**

The total cost to the Federal Government is expected to be relatively fixed over the upcoming three years, at approximately \$3.4 million. The cost is to be covered by appropriations from interagency agreements with the Department of Health and Human Services, Department of Education, Department of Agriculture, Department of Housing and Urban Development, Department of Transportation, Department of Justice, Department of Homeland Security, Department of Defense, National Science Foundation, Department of Labor, Department of the Interior, Environmental Protection Agency, Department of Energy, Department of Commerce, National Aeronautics & Space Administration, and Corporation for National & Community Service, prorated by the percentage of all submissions that had funding from the respective agency during the previous audit year. The budget breakouts are approved by OMB. This estimate includes the cost for such things as data collection, processing, dissemination, overhead, staff, website maintenance, etc.

**15. Explain the reasons for any program changes or adjustments reported in ROCIS.**

There are no changes to the information collection since the last OMB approval.

**16. For collections of information whose results will be published, outline plans for tabulation and publication. Address any complex analytical techniques that will be used. Provide the time schedule for the entire project, including beginning and ending dates of the collection of information, completion of report, publication dates, and other actions.**

The IDES data collection tool allows users to submit the Form SF-SAC and Single Audit report

for the current fiscal period and the five preceding fiscal periods. IDES is also fully accessible 24/7 which means users are able to submit their data any time, any day, over the course of six years from when the FAC makes the form available for a given year.

The Census Bureau projects it will begin collecting data for fiscal periods ending in 2022, 2023, and 2024 beginning approximately March of each of those years. The data collection will then be ongoing, as submission deadlines are dependent on the auditee's fiscal period and will continue for approximately five years.

Data submitted via the IDES tool and accepted by the FAC is generally published 1-3 business days after submission, due to a manual review required for the audit reports. No additional tabulations or analyses are performed and published.

**17. If seeking approval to not display the expiration date for OMB approval of the information collection, explain the reasons that display would be inappropriate.**

The agency plans to display the expiration date for OMB approval of the information collection on all instruments.

**18. Explain each exception to the certification statement identified in "Certification for Paperwork Reduction Act Submissions."**

The agency certifies compliance with [5 CFR 1320.9](#) and the related provisions of [5 CFR 1320.8\(b\)\(3\)](#)