

**SUPPORTING STATEMENT B**  
**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**

**B. Collections of Information Employing Statistical Methods**

- 1. Describe (including a numerical estimate) the potential respondent universe and any sampling or other respondent selection method to be used. Data on the number of entities (e.g., establishments, State and local government units, households, or persons) in the universe covered by the collection and in the corresponding sample are to be provided in tabular form for the universe as a whole and for each of the strata in the proposed sample. Indicate expected response rates for the collection as a whole. If the collection had been conducted previously, include the actual response rate achieved during the last collection.**

The Federal Audit Clearinghouse (FAC) collection effort is mandatory and sampling is not performed. No sampling methods are used. The respondent universe potentially includes all U.S. states and territories (all 50 states, the District of Columbia, the Commonwealth of Puerto Rico, the Marshall Islands, the Virgin Islands, Guam, American Samoa, Palau, the Federated States of Micronesia, and the Commonwealth of the Northern Mariana Islands), local governments, Indian tribes and tribal organizations, institutions of higher education, and nonprofit organizations that expend \$750,000 or more in federal awards during their fiscal period. Respondents who meet submission requirements in accordance with 2 CFR Part 200 (or Uniform Guidance) are required by law to submit the data collection form (Form SF-SAC) and reporting package to the FAC within 30 days after receipt of the auditor’s report(s) or nine months after the end of the fiscal period – whichever is earliest. Because it is impossible for FAC to fully determine which non-federal entities may meet the federal award expenditure reporting threshold at any given time, it is impossible to determine a more specific universe. Without a specific universe, no efforts can be undertaken to boost response rates. In an attempt to reduce non-response where possible, however, the web application sends automated emails to respondents who have begun but not completed a submission. Consequences for non-response are handled by federal awarding agencies and not the FAC.

<b>Type of Entity</b>	<b>Avg. Responses</b>
INDIAN TRIBE OR TRIBAL ORGANIZATION	658.5
INSTITUTION OF HIGHER EDUCATION	1566.5
LOCAL GOVERNMENT	14365.25
NON-PROFIT	19124.5
STATE	834
UNKNOWN	269.75

(blank)	63
<b>Grand Total</b>	<b>36,881.5</b>

**2. Describe the procedures for the collection of information including:**

- **Statistical methodology for stratification and sample selection,**
- **Estimation procedure,**
- **Degree of accuracy needed for the purpose described in the justification,**
- **Unusual problems requiring specialized sampling procedures, and**
- **Any use of periodic (less frequent than annual) data collection cycles to reduce burden.**

All data elements are collected via a web application designed by Census Bureau staff, thus eliminating the need for mass mailings to individual respondents. Per CFR.200.512, after a respondent's fiscal period ends, a senior level representative from the entity accesses our web application to submit the required information and certify its accuracy. The auditor that completed the reporting package also accesses our web application to enter any required data and certify its accuracy. No statistical methodology, sample selection, or estimation procedures are performed. Additionally, as of 2008, the FAC does not accept paper submissions. No changes have been made to procedures for data collection since the last approval.

**3. Describe methods to maximize response rates and to deal with issues of non-response. The accuracy and reliability of information collected must be shown to be adequate for intended uses. For collections based on sampling, a special justification must be provided for any collection that will not yield "reliable" data that can be generalized to the universe studied.**

Respondents are required by law to submit this data to the FAC. No sampling methods are used. Consequences for non-response are handled by federal awarding agencies and not by the FAC. In an attempt to reduce non-response, the web application sends automated emails to respondents who have begun but not completed a submission.

**4. Describe any tests of procedures or methods to be undertaken. Testing is encouraged as an effective means of refining collections of information to minimize burden and improve utility. Tests must be approved if they call for answers to identical questions from 10 or more respondents. A proposed test or set of tests may be submitted for approval separately or in combination with the main collection of information.**

Auditing experts and federal agency representatives have reviewed all questions on the Form SF-SAC as well as all applicable instructions for accuracy and significance. The FAC conducts internal testing of the data collection form and system and utilizes input from users to minimize burden and improve utility over time.

- 5. Provide the name and telephone number of individuals consulted on statistical aspects of the design and the name of the agency unit, contractor(s), grantee(s), or other person(s) who will actually collect and/or analyze the information for the agency.**

Shelley Goss  
Federal Audit Clearinghouse  
Economic Reimbursable Surveys Division  
U.S. Census Bureau  
(800) 253-0696, 866-306-8779  
erd.fac@census.gov, govvs.fac.ides@census.gov

**List of Attachments**

- I. Form SF-SAC and Instructions
- II. Submission Criteria Check to Determine Submission Eligibility
- III. PDF Component Page Numbers Entry
- IV. IDES Introductory/Login Page