

**Request for a Non-Substantive Change to the
U.S. Department of Commerce / U.S. Census Bureau
Federal Audit Clearinghouse
Form SF-SAC
OMB Control Number 0607-0518**

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 to 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. All single audit data collected by the FAC are public information, except in cases where the respondent identifies as an Indian Tribe or Tribal Organization and chooses to have their Single Audit Report remain private.

The current Form SF-SAC (OMB Control Number 0607-0518) is approved through February 28, 2025. However, The Census Bureau (Census) has agreed under OMB clearance approval dated February 7, 2022, to end FAC data collection on Dec 31, 2022.

Census has historically operated the FAC to serve as the repository of record for Single Audit reports and was going to end this role on September 30, 2022. At the request of OMB and the General Services Administration (GSA), Census has agreed to continue operating the FAC for one additional year, and collect submissions from auditees with a fiscal period end date in 2016 - 2022. GSA will begin collecting submissions with a fiscal period end date in 2023 under their own new Paperwork Reduction Act (PRA) clearance. On October 1, 2023, GSA will pick up data collection of delinquent 2016 – 2022 submissions previously collected by Census.

Now that Census will be collecting data for auditees with a fiscal period ending in 2022, Census is requesting approval for the following 2 non-substantive changes to the Form SF-SAC to include:

- (1) Extending data collection until October 1, 2023, to include additional collection of single audits with fiscal periods ending in year 2022.
 - Census will continue data collection through October 1, 2023, for submissions with fiscal periods ending in 2016 – 2022.
 - GSA will take over from Census, on October 1, 2023, data collection for submissions with fiscal periods ending in 2016-2022.
 - GSA will begin data collection activities for submissions with fiscal periods ending in 2023 once their data collection system is launched and they have obtained PRA Clearance.

- (2) With Census now anticipated collection of submissions with a fiscal period ending in 2022, Census is requesting approval to add the following items to the data collection:
 - For submissions with fiscal periods ending in 2022, we will add the Unique Entity Identifier (UEI) to Form SF-SAC. Beginning on April 4, 2022, entities doing business with the federal government will use the Unique Entity ID created in SAM.gov. This

transition allows the government to streamline the entity identification and validation process, making it easier and less burdensome for entities to do business with the federal government.

- With the additional collection of the UEI, Census will also ask respondents to identify if they are reporting multiple UEI's (Yes or No question).
 - If respondents answer 'Yes' to the multiple UEI question, they will be able to input their multiple UEI's onto the Form SF-SAC.
- Addition of a "screener" question to determine whether a respondent is submitting an Alternative Compliance Examination Engagement (per OMB Compliance Supplement, Appendix 7, dated April 2022) in place of a single or program specific audit. Respondents who qualify and answer 'Yes' to the screener question will only be required to complete a subset of questions on the Form SF-SAC. In addition, language in the certification statements for these submissions will account for the requirements of the Alternative Compliance Examination Engagement.
 - Asking the screening question will reduce respondent burden for Alternative Compliance Examination Engagement submissions by allowing them to answer fewer questions on the Form SF-SAC and reducing the amount of work required of a traditional single or program specific audit.

No additional changes are being requested to our data collection or to our published data.

The proposed Form SF-SAC for collection of audits with fiscal periods ending in 2022, is shown in Attachment A. The proposed alternative certification statement for an Alternative Compliance Examination Engagement submission is also shown within the Form SF-SAC in Attachment A. A screenshot of the proposed screener question for an Alternative Compliance Examination Engagement submission is shown in Attachment B.

The updated Form SF-SAC will be made available by download from the FAC homepage at <https://facides.census.gov/InstructionsDocuments.aspx> or by contacting the Federal Audit Clearinghouse at erd.fac@census.gov or 800-253-0696. Respondents will be informed of the above changes in a notice on the online submission portal.

The contact person for questions relating to this collection is Shelley Goss, Section Chief of the Federal Programs Branch in the Census Bureau's Economic Reimbursable Surveys Division. She can be reached at (301) 763-3273.

Attachments:

- A. Proposed updated version of Form SF-SAC
- B. Proposed screener question for Alternative Compliance Examination Engagement