

**SUPPORTING STATEMENT
FOR PAPERWORK REDUCTION ACT SUBMISSION**

eZ-Audit: Electronic Submission of Financial Statements and Compliance Audits

- 1. Explain the circumstances that make the collection of information necessary. What is the purpose for this information collection? Identify any legal or administrative requirements that necessitate the collection. Include a citation that authorizes the collection of information. Specify the review type of the collection (new, revision, extension, reinstatement with change, reinstatement without change). If revised, briefly specify the changes. If a rulemaking is involved, list the sections with a brief description of the information collection requirement, and/or changes to sections, if applicable.**

This is the request for renewal of the information collection for eZ-Audit 1845-0072 which expires on 7-31-2023.

All public, non-profit and proprietary institutions participating in the Title IV, HEA programs are required to submit audited financial statements and compliance audits that are prepared in accordance with Generally Accepted Accounting Principles (GAAP), Generally Accepted Auditing Standards (GAAS), and Generally Accepted Government Auditing Standards (GAGAS). An institution is required to submit audits whenever it seeks to begin participating in the Title IV, HEA programs (34 CFR 600.20(a) or (b)), undergoes a change in ownership that results in a change in control (34 CFR 600.20(g)), annually while participating (34 CFR 668.23), and when it ceases to participate in the programs (34 CFR 668.26(b)).

Foreign institutions, school third-party servicers, lenders, lender servicers, guaranty agencies, and guaranty servicers (entities) participating in the Title IV, HEA programs are also required to submit financial statements and/or compliance audits. This includes the collection of domestic and foreign proprietary/for-profit schools' 90/10 Revenue Attestation, information to meet the borrower defense changes per 34 CFR 668.172 and financial statements information to reflect accounting changes as required.

Third-party servicers per 34 CFR 668.23 (3) and 668.23 (c)(1) are required to submit compliance audits and/or financial statements annually in accordance with procedures outlined in the OIG Audit Guide

(<https://www2.ed.gov/about/offices/list/oig/nonfed/auditguidesresources.html>)

Lenders, under Section 428(b)(1)(U) of the Higher Education Act of 1965, as amended (HEA), 20 USC § 1078(b)(1)(U) and 34 CFR § 682.305(c), Lender Servicers, under 34 CFR § 668.23(d)(5), Guaranty Agencies, under 34 CFR § 682.410(b)(1) and Guaranty Servicers, under 34 CFR § 682.416(e), are required to submit compliance audits and/or financial statements annually in accordance with Uniform Guidance or OIG Audit Guide.

Under eZ-Audit, institutions/entities log onto a secure Department website, enter general and specific information about their audits as required, and attach an electronic file of those audits made using Adobe Acrobat version 5.0 or higher. The Department needs the

information in electronic form to more efficiently review audits and provide more timely and useful information to institutions regarding the Department's review.

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.

The Department uses the information from eZ-Audit to determine whether an institution/entity has submitted its audits within the required timeframes, to make a preliminary determination as to whether an institution satisfies the financial responsibility standards in 34 CFR part 668, Subpart L of the Student Assistance General Provisions regulations (or in the case of a change in ownership resulting in a change in control, whether the institution satisfies the financial ratio requirements under 34 CFR 668.15), and to otherwise monitor an institution/entity's compliance with Title IV program requirements. The information also is used to assess whether the audits from an institution/entity are materially complete and conducted in accordance with applicable standards. The information collected is analyzed to help support determinations to grant, maintain, or modify an entity's program eligibility. This information also has to be reported to Congress as required.

The general information questions, used for the preliminary determination, are modified for each type of institution/entity, such as foreign for-profit, foreign-non-profit, third-party servicers, lenders, lender servicers submitting under the Uniform Guidance or OIG Audit Guide. On the financial statements templates for the domestic and foreign institutions (balance sheet, income statement, statement of financial position and statement of activities), also used as part of the preliminary determination, the line items have been relabeled to accurately reflect regulatory and accounting guidelines. The items collected are needed to compute the composite score. There are a total twenty-three (23) non-profit financial template (Statement of Financial Position and Statement of Activities) line items requiring data entry. The proprietary financial templates (Balance Sheet and Income Statement) has a total of eighteen (18) line items requiring data entry. The Supplemental Schedule format has a total of twenty-seven (27) line items for the Primary Reserve section, five (5) for Equity Ratio, and three (3) for the Net Income Ratio section requiring data entry. Additional data needed to perform more in-depth analysis is collected using the attached electronic copy of the audit.

The 90/10 Revenue Attestation question requires the proprietary institutions to provide fourteen (14) data entries used to calculate the 90/10 percentage. The additional data allows more detail for analysis to ensure compliance.

The compliance audit information will be collected for Third-Party Servicers, Lenders, Lender Servicers, Guaranty Agencies, Guarantee Agency Servicers.

The institution/entity will be required to attach in pdf a copy of the compliance audit and financial statements as applicable.

This collection continues to provide an immediate benefit, as institutions can meet their requirement to submit timely and materially complete audits, track submission due dates and status and remediate any issues with their audit in a more timely and efficient manner.

- 3. Describe whether, and to what extent, the collection of information involves the use of automated, electronic, mechanical, or other technological collection techniques or forms of information technology, e.g. permitting electronic submission of responses, and the basis for the decision of adopting this means of collection. Please identify systems or websites used to electronically collect this information. Also describe any consideration given to using technology to reduce burden. If there is an increase or decrease in burden related to using technology (e.g. using an electronic form, system or website from paper), please explain in number 12.**

eZ-Audit is a web-based application designed to facilitate the electronic submission of required financial statements and compliance audits and to serve as a data repository for compliance and research purposes.

- 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 Item 2 above.**

The Department does not use any other mechanism to collect this information.

- 5. If the collection of information impacts small businesses or other small entities, describe any methods used to minimize burden. A small entity may be (1) a small business which is deemed to be one that is independently owned and operated and that is not dominant in its field of operation; (2) a small organization that is any not-for-profit enterprise that is independently owned and operated and is not dominant in its field; or (3) a small government jurisdiction, which is a government of a city, county, town, township, school district, or special district with a population of less than 50,000.**

Because eZ-Audit is web-based, an institution does not have to acquire any unique software. To facilitate the electronic submission of financial statements and compliance audits, the information collected on the data input screens is from the auditor's report. With regard to the electronic copy of the audits, the Adobe PDF file format was chosen because it provides the security needed and is commonly available at low cost.

- 6. Describe the consequences 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 Department would not be able to continue to fully implement the eZ-Audit process and would need to revert to the paper audit submissions process, forestalling the projected benefits of obtaining audit information in a quicker, more efficient manner, and

increasing the Department's costs by having to manage these processes.

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 than 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 that unnecessarily impedes sharing of data with other agencies for compatible confidential use; or**
 - **requiring respondents to submit proprietary trade secrets, 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.**

No special circumstances apply to this information collection.

8. **As applicable, state that the Department has published the 60 and 30 Federal Register notices as required by 5 CFR 1320.8(d), soliciting comments on the information collection prior to submission to OMB.**

Include a citation for the 60 day comment period (e.g. Vol. 84 FR ##### and the date of publication). Summarize public comments received in response to the 60 day notice and describe actions taken by the agency in response to these comments. Specifically address comments received on cost and hour burden. If only non-substantive comments are provided, please provide a statement to that effect and that it did not relate or warrant any changes to this information collection request. In your comments, please also indicate the number of public comments received.

For the 30 day notice, indicate that a notice will be published. Describe efforts to consult with persons outside the agency to obtain their views on the availability of data, frequency of collection, the clarity of instruction and record keeping, disclosure, or reporting format (if any), and on the data elements to be recorded, disclosed, or reported.

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.

On April 18, 2023 a notice was published in the Federal Register (Vol. 88, No. 74, page 23662) inviting public comment on the information collection. 4 comments were received through the comment channel and responses to those comments are attached. No change to the number of respondents/responses/burden hours was made based on these comments.

Additionally, a separate communication was sent to FSA regarding the attachments to the 60-day filing. The incorrect manuals were inadvertently submitted with the 60-day filing. The correct manuals are being submitting with the 30-day public comment period fiing. No change to the number of respondents/responses/burden hours was made based on the provision of the current manuals.

The Department is now requesting a 30-day public comment period be published in the Federal Register.

9. Explain any decision to provide any payment or gift to respondents, other than remuneration of contractors or grantees with meaningful justification.

The Department will not provide payment or gifts to the users of eZ-Audit. The submission of financial and compliance audits is mandatory.

10. Describe any assurance of confidentiality provided to respondents and the basis for the assurance in statute, regulation, or agency policy. If personally identifiable information (PII) is being collected, a Privacy Act statement should be included on the instrument. Please provide a citation for the Systems of Record Notice and the date a Privacy Impact Assessment was completed as indicated on the IC Data Form. A confidentiality statement with a legal citation that authorizes the pledge of confidentiality should be provided.¹ If the collection is subject to the Privacy Act, the Privacy Act statement is deemed sufficient with respect to confidentiality. If there is no expectation of confidentiality, simply state that the Department makes no pledge about the confidentiality of the data. If no PII will be collected, state that no assurance of confidentiality is provided to respondents. If the Paperwork Burden Statement is not included physically on a form, you may include it here. Please ensure that your response per respondent matches the estimate provided in number 12.

¹ Requests for this information are in accordance with the following ED and OMB policies: Privacy Act of 1974, OMB Circular A-108 – Privacy Act Implementation – Guidelines and Responsibilities, OMB Circular A-130 Appendix I – Federal Agency Responsibilities for Maintaining Records About Individuals, OMB M-03-22 – OMB Guidance for Implementing the Privacy Provisions of the E-Government Act of 2002, OMB M-06-15 – Safeguarding Personally Identifiable Information, OM:6-104 – Privacy Act of 1974 (Collection, Use and Protection of Personally Identifiable Information)

No assurance of confidentiality is provided to respondents. Audit information that is provided through eZ-Audit or a paper-based process is subject to release to the public under the applicable provisions of the Freedom of Information Act.

- 11. Provide additional justification for any questions of a sensitive nature, such as sexual behavior and attitudes, religious beliefs, and other matters that are commonly considered private. The 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.**

No questions of a sensitive nature are requested in eZ-Audit.

- 12. Provide estimates of the hour burden for this current information collection request. The statement should:**

- **Provide an explanation of how the burden was estimated, including identification of burden type: recordkeeping, reporting or third party disclosure. Address changes in burden due to the use of technology (if applicable). Generally, estimates should not include burden hours for customary and usual business practices.**
- **Please do not include increases in burden and respondents numerically in this table. Explain these changes in number 15.**
- **Indicate the number of respondents by affected public type (federal government, individuals or households, private sector – businesses or other for-profit, private sector – not-for-profit institutions, farms, state, local or tribal governments), frequency of response, annual hour burden. 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 this request for approval covers more than one form, provide separate hour burden estimates for each form and aggregate the hour burden in the table below.**
- **Provide estimates of annualized cost to respondents of the hour burdens for collections of information, identifying and using appropriate wage rate categories. [Use this site](#) to research the appropriate wage rate. The cost of contracting out or paying outside parties for information collection activities should not be included here. Instead, this cost should be included in Item 14. If there is no cost to respondents, indicate by entering 0 in the chart below and/or provide a statement.**

This collection represents a Reporting burden type. All institutions/entities enter on the eZ-Audit input screens only general information about their compliance audits. To determine whether non-profit and proprietary institutions satisfy certain financially responsible requirements under the program regulations, the foreign institutions must

enter on the eZ-Audit data input screens general and specific information about their financial audits. Entities will only be required to attach financial statements if applicable. However, because public institutions are not subject to these requirements, they enter only general information about their financial audits. The burden hour estimates in the table below reflect this difference.

There are approximately 2,200 public institutions, 1,900 non-profit institutions, and 2,000 proprietary institutions that are required to submit audits to the Department. The burden hour estimates in the following table assume that an independent auditor, certified public account, or similarly qualified person at an institution/entity is completing the eZ-Audit input screens for both the compliance and/or financial audits (the burden hours are lower for all other cases where only a compliance or financial audit is required). The current burden estimate for Institutions has included foreign institutions.

| Institution | Burden Hour Estimates for Completing the Input Screens | Total Burden Hours (for All Institutions) |
|-------------------------------------|---|--|
| All Public (State and Local) (2200) | 16 minutes | 587 |
| All Non-profit (1900) | 32 minutes | 1,013 |
| All For Profit (proprietary) (2000) | 31 minutes | 1,033 |

| Institution | Burden Hour Estimates for Completing the Input Screens with Supplemental Schedule | Total Burden Hours (for All Institutions) |
|-------------------------------------|--|--|
| All Public (State and Local) (2200) | 16 minutes | 587 |
| All Non-profit (1900) | 50 minutes | 1,583 |
| All For Profit (proprietary) (2000) | 49 minutes | 1,633 |

| Entity | Burden Hour Estimates for Completing the Input Screens | Total Burden Hours |
|--|---|---------------------------|
| Third-Party Servicer - For-Profit (237) | 19 minutes | 75 |
| Third-Party Servicer – Not-for-Profit (27) | 19 minutes | 9 |
| Third-Pay Servicer – State Agencies (13) | 19 minutes | 4 |
| Third-Party Servicer – Individual (48) | 19 minutes | 15 |

| Entity | Burden Hour Estimates for Completing the Input Screens | Total Burden Hours |
|---------------------------------|---|---------------------------|
| Lenders - OIG Audit Guide (115) | 18 minutes | 35 |

| | | |
|------------------------------------|------------|----|
| Lenders - Uniform Guidance (36) | 20 minutes | 12 |
|------------------------------------|------------|----|

| Entity | Burden Hour Estimates for Completing the Input Screens | Total Burden Hours |
|---|---|---------------------------|
| Lender Servicers – OIG Audit Guide (10) | 18 minutes | 3 |
| Lender Servicers – Uniform Guidance (3) | 20 minutes | 1 |

| Entity | Burden Hour Estimates for Completing the Input Screens | Total Burden Hours |
|----------------------|---|---------------------------|
| Guaranty Agency (25) | 20 minutes | 8 |

| Entity | Burden Hour Estimates for Completing the Input Screens | Total Burden Hours |
|--------------------------------|---|---------------------------|
| Guaranty Agency Servicers (18) | 18 minutes | 5 |

Total Burden Hours: 6,603

In deriving the “Burden Hour Estimates for Completing the Input Screens” the total number of fields to be entered by each institution type was taken into consideration. The table below provides a breakout of eZ-Audit fields to be provided by institution type:

| Institution | eZ-Audit Fields |
|------------------------|------------------------|
| All Public (2200) | 16 |
| All Non-profit (1900) | 39 |
| All Proprietary (2000) | 49 |

| Institution | eZ-Audit Fields w/Supplemental Schedule |
|------------------------|--|
| All Public (2200) – NA | 16 |
| All Non-profit (1900) | 72 |
| All Proprietary (2000) | 74 |

| Third-Party Servicer | eZ-Audit Fields |
|-----------------------------|------------------------|
| For-Profit (237) | 19 |
| Not-For-Profit (27) | 19 |
| State Agencies (13) | 19 |
| Individual (48) | 19 |

| Lenders | eZ-Audit Fields |
|---------------------------------------|------------------------|
| OIG Audit Guide (Proprietary) - (115) | 18 |

| | |
|--|----|
| Uniform Guidance (Private Non-Profit) - (36) | 20 |
|--|----|

| Lender Servicers | eZ-Audit Fields |
|---|------------------------|
| OIG Audit Guide (Proprietary) - (10) | 18 |
| Uniform Guidance (Private Non-Profit) (3) | 20 |

| Guaranty Agency | eZ-Audit Fields |
|---|------------------------|
| Uniform Guidance (Private Non-Profit - (25) | 20 |

| Guaranty Agency Servicers | eZ-Audit Fields |
|--|------------------------|
| Uniform Guidance (Private Non-Profit) - (18) | 18 |

It was assumed that the total burden for each field is approximately 30 – 60 seconds, which includes preparation work and the actual time it takes to key the information and upload the documents. Therefore, multiplying the number of eZ-Audit fields by the amount of time it takes per field resulted in the burden hour estimate.

The following table depicts the total cost burden for all institutions for creating the PDF document to be uploaded to the eZ-Audit system and completing online input of information into the eZ-Audit system. The estimated PDF creation costs assume that an institution will use either an on-line service or the services of a copy center to make an authentic, electronic copy of both its compliance and financial statement audits using Adobe Acrobat version 5.0 or higher. The cost range for these services is estimated at \$56. The estimated online input burden costs assume that an institution will utilize an employee whose total cost to the institution (including benefits and other fringe) will cost \$107 an hour to input the data. This number is then multiplied by the Total Burden Hour Estimates for Completing the Input Screens (as defined previously) to get the total cost.

Estimated Cost Burden for completing online input & PDF creation

| Institution/Entity | Cost of Creating PDF | Cost of Online Input | Total Cost |
|--|-----------------------------|-----------------------------|-------------------|
| All Public (2200) | \$123,200 | \$62,809 | \$186,009 |
| All Non-profit (1900) | \$106,400 | \$108,391 | \$214,791 |
| All Non-profit (1900) with Supplemental Schedule | \$106,400 | \$169,381 | \$275,781 |
| All Proprietary (2000) | \$112,000 | \$110,531 | \$222,531 |
| All Proprietary (2200) with Supplemental Schedule | \$112,000 | \$174,731 | \$286,731 |
| Third- Party Servicers For-Profit (237) | \$13,272 | \$8,025 | \$21,297 |

| | | | |
|---|---------|---------|----------|
| Third-Party Servicers Not-for-Profit (27) | \$1,512 | \$963 | \$2,475 |
| Third-Party Servicers State Agencies (13) | \$728 | \$428 | \$1,156 |
| Third-Party Servicers Individual (48) | \$2,688 | \$5,136 | \$7,824 |
| Lenders – OIG Audit Guide (115) | \$6,440 | \$3,745 | \$10,185 |
| Lenders – Uniform Guidance (36) | \$2,016 | \$1,284 | \$3,300 |
| Lender Servicers – OIG Audit Guide (10) | \$560 | \$321 | \$881 |
| Lender Servicers – Uniform Guidance (3) | \$168 | \$107 | \$275 |
| Guarantee Agency (25) | \$1,400 | \$856 | \$2,256 |
| Guarantee Agency Servicers (18) | \$1,008 | \$535 | \$1,543 |

Total Cost of Creating PDF: \$371,392

Total Cost of Creating PDF w/Suppl Sch: \$371,392

Total Cost on online input:\$303,131;

Total Cost of online input with Suppl Sch: \$428,321

Total Estimated Cost Burden: \$674,523

Total Cost Burden with Suppl Sch: \$799,713

Estimated Annual Burden and Respondent Costs Table

| Information Activity or IC (with type of respondent) | Number of Respondents | Number of Responses | Average Burden Hours per Response | Total Annual Burden Hours | Estimated Respondent Average Hourly Wage | Total Annual Costs (hourly wage x total burden hours) |
|--|-----------------------|---------------------|-----------------------------------|---------------------------|--|---|
| Individual | 48 | 48 | 3.2 | 15 | \$521.60 | \$7,824.00 |
| For-Profit Institutions | 2,362 | 2,632 | 1.176 | 2,779 | \$194.89 | \$541,625.00 |
| Private Institutions | 2,009 | 2,009 | 1.309 | 2,631 | \$190.20 | \$500,421.00 |
| Public Institutions | 2,213 | 2,213 | .532 | 1,178 | \$158.88 | \$187,165.00 |
| Annualized Totals | 6,632 | 6,632 | | 6,603 | | \$1,237,035 |

Please ensure the annual total burden, respondents and response match those entered in IC Data Parts 1 and 2, and the response per respondent matches the Paperwork Burden Statement that must be included on all forms.

13. **Provide an estimate of 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 shown in Items 12 and 14.)**
 - **The cost estimate should be split into two components: (a) a total capital and start-up cost component (annualized over its expected useful life); and (b) a total operation and maintenance and purchase of services component. The**

estimates should take into account costs associated with generating, maintaining, and disclosing or providing the information. Include descriptions of methods used to estimate major cost factors including system and technology acquisition, expected useful life of capital equipment, the discount rate(s), and the time period over which costs will be incurred. Capital and start-up costs include, among other items, preparations for collecting information such as purchasing computers and software; monitoring, sampling, drilling and testing equipment; and acquiring and maintaining record storage facilities.

- If cost estimates are expected to vary widely, agencies should present ranges of cost burdens and explain the reasons for the variance. The cost of contracting out information collection services should be a part of this cost burden estimate. In developing cost burden estimates, agencies may consult with a sample of respondents (fewer than 10), utilize the 60-day pre-OMB submission public comment process and use existing economic or regulatory impact analysis associated with the rulemaking containing the information collection, as appropriate.
- Generally, estimates should not include purchases of equipment or services, or portions thereof, made: (1) prior to October 1, 1995, (2) to achieve regulatory compliance with requirements not associated with the information collection, (3) for reasons other than to provide information or keep records for the government or (4) as part of customary and usual business or private practices. Also, these estimates should not include the hourly costs (i.e., the monetization of the hours) captured above in Item 12.

Total Annualized Capital/Startup Cost :
 Total Annual Costs (O&M) : _____
 Total Annualized Costs Requested :

There are no start-up costs.

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. Agencies also may aggregate cost estimates from Items 12, 13, and 14 in a single table.

This electronic information collection represents a cost savings of approximately \$2,000,000 over a manual collection method. Under the paper-based collection method, the cost to the Department is about \$3.8 million annually. Under eZ-Audit, the Department's cost is estimated at \$1.7 million.

15. Explain the reasons for any program changes or adjustments. Generally, adjustments in burden result from re-estimating burden and/or from economic phenomenon outside of an agency's control (e.g., correcting a burden estimate or an organic increase in the size of the reporting universe). Program changes result from

a deliberate action that materially changes a collection of information and generally are result of new statute or an agency action (e.g., changing a form, revising regulations, redefining the respondent universe, etc.). Burden changes should be disaggregated by type of change (i.e., adjustment, program change due to new statute, and/or program change due to agency discretion), type of collection (new, revision, extension, reinstatement with change, reinstatement without change) and include totals for changes in burden hours, responses and costs (if applicable).

Provide a descriptive narrative for the reasons of any change in addition to completing the table with the burden hour change(s) here.

| | Program Change Due to New Statute | Program Change Due to Agency Discretion | Change Due to Adjustment in Agency Estimate |
|------------------------------------|--|--|--|
| Total Burden | | | |
| Total Responses | | | |
| Total Costs (if applicable) | | | |

There are no program changes or adjustments with this renewal. There is no change in the burden estimate or total responses.

- 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.**

No tabulation or publication of the results will take place.

- 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.**

All data collection instruments will include the OMB expiration date.

- 18. Explain each exception to the certification statement identified in the Certification of Paperwork Reduction Act.**

No exceptions are requested.