

PART B. COLLECTIONS OF INFORMATION EMPLOYING STATISTICAL METHODS

1. Describe (including a numerical estimate) the potential respondent universe and any sampling or other respondent selection methods to be used.

The Federal Audit Clearinghouse (FAC) collection is a mandatory, full-population collection as required by 2 CFR Part 200, Subpart F. The estimated number of annual submissions is approximately 45,000.

The respondent universe includes all non-Federal entities (e.g., states, local governments, tribal governments, institutions of higher education, and nonprofit organizations) that expend \$1,000,000 (previously \$750,000, prior to October 1, 2024) or more in federal awards during their fiscal period. As a result, the potential respondent universe is dynamic and varies annually depending on which entities meet the expenditure threshold. No sampling methods are used, and no subset of the respondent universe is targeted for data collection.

2. Describe the procedures for the collection of information.

All data are collected electronically via a secure web application maintained by the General Services Administration (GSA). Respondents log in to the FAC system and complete the SF-SAC or webform online. A senior representative of the auditee and the auditor each certifies their respective portions of the submission.

The system enforces basic validations to ensure completeness and consistency but does not use statistical inference, estimation, or sample-based methods in data collection.

3. Describe methods to maximize response rates and to deal with issues of non-response.

Because submission of the SF-SAC is required by law, no traditional methods to maximize response rates (such as incentives or follow-up surveys) are used. Non-compliance is addressed by federal awarding agencies, not by the FAC. The FAC provides technical assistance through its help desk and documentation to facilitate compliance and ease of submission.

4. Describe any tests of procedures or methods to be undertaken.

No tests of statistical procedures are conducted because the collection does not employ statistical methodology. System updates associated with this revision were tested for usability, technical accuracy, and compliance consistency, but no statistical testing or pilot sampling was performed.

5. Provide the name and telephone number of individuals consulted on statistical aspects of the design.

No individuals were consulted regarding statistical methodology because the collection does not rely on statistical design or analysis. For questions related to system design and information collection:

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