

General Services Administration

Data Collection for the Federal Audit Clearinghouse (SF-SAC)

OMB Control Number: 3090-0330

Justification - Part A Supporting Statement

Overview of Information Collection:

The Federal Audit Clearinghouse (FAC), operated on behalf of the Office of Management and Budget (OMB), serves as the central repository for single audit reporting packages required under the Single Audit Act Amendments of 1996 (PL 104-156) and OMB's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR Part 200). Non-Federal entities such as states, local governments, nonprofit organizations, Indian tribes and tribal organizations, and institutions of higher education that expend \$1,000,000 or more (previously \$750,000 prior to October 1, 2024) in Federal awards during their fiscal period must submit the Form SF-SAC, the FAC webform, and their single audit reporting package.

These submissions support Federal oversight of more than \$1 trillion in annual Federal award expenditures and are made publicly available through the FAC dissemination system, except where limited by regulatory exceptions (e.g., for Indian Tribes under 2 CFR 200.512(b)(2)).

This revision to OMB Control Number 3090-0330 introduces: (1) optional resubmission tracking fields; (2) optional structured fields for audit findings data; (3) an audit-level Yes/No indicator confirming whether a summary schedule of prior audit findings was disclosed; and (4) optional indicators related to known or likely fraud and significant instances of abuse. These changes are designed to improve data quality and analytic utility with minimal additional burden. The revision does not require auditors to make new determinations beyond what is already documented in their audit reports.

1. Need & Method for the Information Collection.

This collection is mandated by the Single Audit Act Amendments of 1996 (PL 104-156) and the Uniform Guidance (2 CFR Part 200), which require non-Federal entities expending \$1,000,000 or more in Federal awards during their fiscal period to have a single audit conducted and to submit the resulting reporting package and Form SF-SAC to the FAC.

All data elements are collected electronically through the FAC web application. After the end of the fiscal period, a senior representative of the auditee submits and certifies the required information, and the auditor enters and certifies the auditor-specific components. These submissions are necessary for Federal agencies and pass-through

entities to perform their statutory oversight responsibilities, assess risk, and monitor compliance with Federal requirements.

This revision introduces the following optional elements:

1. Optional resubmission tracking fields (report ID, resubmission type, and reason).
2. Optional structured fields within the SF-SAC findings section, allowing respondents to separately report elements such as questioned costs, criteria, condition, cause, effect, recommendation, and response—information already provided in narrative form.
3. A new audit-level Yes/No field indicating whether a summary schedule of prior audit findings was disclosed, consistent with §200.516(b)(6).
4. Optional Yes/No indicators within the SF-SAC findings section of whether known or likely fraud or significant instances of abuse were identified, reflecting disclosures already documented in the audit report.

These optional elements improve the clarity, consistency, and usability of information already required under the Uniform Guidance and Generally Accepted Government Auditing Standards (GAGAS). They do not require auditors to make new determinations or provide information beyond what is already documented in the reporting package.

2. Use of the Information.

The information collected through the Form SF-SAC and the single audit reporting package is used by Congress, Federal awarding agencies, pass-through entities, non-Federal entities, auditors, OMB, and the Government Accountability Office (GAO) to oversee the use of Federal awards. These users rely on the data to assess compliance with Federal requirements, evaluate risk, support decisions about funding and program administration, and identify and address areas of noncompliance.

Under the Uniform Guidance, the FAC is required to make the reporting package and the Form SF-SAC publicly available, except where limited by regulation (e.g., for Indian Tribes under 2 CFR 200.512(b)(2)). The dissemination of this information facilitates government-wide transparency into single audit results and assists Federal agencies in monitoring more than \$1 trillion in annual Federal award expenditures.

The Single Audit Act Amendments of 1996 require OMB to conduct a biennial review of the audit threshold, prescribe risk-based auditing approaches, and issue guidance necessary to implement the Act. These responsibilities cannot be fulfilled without the information collected through this data collection.

The proposed revision does not change the uses of the information. Instead, the optional resubmission tracking fields, optional structured audit finding fields, and the audit-level indicator for prior audit findings improve the clarity, consistency, and usability of information already included in the reporting package. These optional elements support more efficient analysis by Federal agencies without increasing required reporting. The optional fraud and abuse indicators reflect information already documented in the audit report and assist oversight bodies in identifying patterns of risk.

The proposed revision introduces the following changes:

1. Resubmission Tracking

Users will be asked whether a submission is new or a resubmission. If it is a resubmission, the user will input the report ID being corrected, the resubmission type, and the reason for resubmission.

Rationale: This change provides an optional mechanism for correcting errors without re-uploading an entire audit package. Allowing users to correct discrete elements of a submission—rather than re-upload the full audit package—reduces burden, shortens processing time, and improves the accuracy and transparency of the submission record.

2. Optional Structured Audit Findings

Within the findings section of the SF-SAC, new optional fields will allow users to separately report the following components that are currently included in a narrative text block:

- Known Questioned Costs
- Likely Questioned Costs
- Explanation if questioned cost amount is undetermined
- Criteria
- Condition
- Cause
- Effect
- Recommendation
- Response

Rationale: These elements mirror the structure auditors already follow under GAGAS and the Uniform Guidance. While currently included in narrative format, structured input improves data quality and comparability. All fields are optional. Respondents may leave them blank or provide partial information. The explanation field for undetermined questioned costs supports compliance with §200.516(b)(7), which requires narrative disclosure when dollar amounts cannot be determined.

3. Audit-Level Disclosure: Summary Schedule of Prior Audit Findings

A new Yes/No checkbox will be added to confirm whether a summary schedule of prior audit findings was disclosed, in accordance with §200.516(b)(6).

Rationale: This element is already required under the Uniform Guidance. Capturing it as a simple checkbox facilitates programmatic analysis without adding burden.

4. Fraud/Abuse Reporting

Optional yes/no fields in the findings section of the SF-SAC to report whether the auditor became aware of known fraud affecting a federal award, likely fraud affecting a federal award, or significant instances of abuse.

Rationale: These fields support federal oversight priorities related to fraud and abuse while remaining optional to minimize burden. Collecting these items as optional indicators enables agencies to better identify risk patterns, coordinate corrective actions, and strengthen government-wide accountability efforts. Because these yes/no indicators reflect information already documented in audit reports, they do not expand reporting obligations and simply provide a clearer way for agencies to identify patterns of risk and focus oversight efforts.

Definitions:

- **Abuse** – Significant misuse of resources or authority that is material to the audit but does not rise to the level of fraud or noncompliance.
- **Cause** – A short description of the factor that contributed to the condition (e.g., internal control limitations, oversight issues, or other relevant circumstances).
- **Condition** – The situation observed during the audit that demonstrates how the criteria were not met.
- **Criteria** – The standards or requirements used by the auditor to evaluate compliance.
- **Effect** – A brief statement of the impact or potential impact resulting from the condition.
- **Known Fraud** – Instances of fraud identified and substantiated by the auditor as affecting a Federal award.
- **Likely Fraud** – Instances where audit evidence indicates fraud likely occurred affecting a Federal award.
- **Questioned Costs Dollar Amount** – The dollar amounts of known and likely questioned costs associated with a finding.

- **Recommendation** – The auditor's suggested corrective action(s).
- **Response** – The auditee's management response to the recommendation.
- **Summary Schedule of Prior Audit Findings** – Indicates whether the auditee prepared and disclosed the required schedule.
- **Undetermined Questioned Costs Explanation** – A brief explanation submitted when questioned costs cannot be determined, consistent with 2 CFR 200.516(b) (7).

3. Use of Information Technology

All responses are collected electronically through the FAC web application. Respondents complete the data entry form online, upload the audit reporting package, and review and certify their submissions electronically. All information is stored on secure GSA servers.

The system improvements requested by this revision require updates to the FAC webform and SF-SAC to support optional structured fields and resubmission functionality. These updates support in-place editing, reduce the burden of correcting submissions, and improve the clarity and consistency of information already collected. Respondents are not required to complete any new fields unless otherwise required by the Uniform Guidance.

Federal agencies use FAC data to support risk assessment and oversight activities, consistent with the requirements of the Single Audit Act and the Uniform Guidance. The optional structured fields improve the practical utility of the information by enabling more consistent analysis of audit findings and reducing the need for manual review.

These system enhancements make effective use of information technology to reduce burden, improve data quality, and support efficient electronic submission in accordance with 5 CFR 1320.5(d)(2).

4. Non-duplication.

The information collected through this revision does not duplicate any existing Federal reporting requirement. The optional structured fields correspond to information already disclosed within the audit findings narrative and do not require respondents to generate new content. Instead, they provide an alternative way to report information that is already part of the single audit reporting package, improving clarity and usability without creating duplicative reporting. Because respondents may continue to provide all required information in narrative form, the revision does not introduce any duplicative burden.

5. Burden on Small Business.

This information collection does not have a significant economic impact on a substantial number of small entities. Most small entities do not meet the Single Audit Act and Uniform Guidance expenditure threshold of \$1,000,000 (previously \$750,000 prior to October 1, 2024) in Federal awards and therefore are not required to submit the Form SF-SAC or a single audit reporting package. For those small entities that do meet the threshold, the proposed revision does not change reporting requirements or add mandatory data elements. All new fields are optional and correspond to information already included in the audit findings narrative. As a result, the revision does not increase burden on small entities.

6. Less Frequent Collection.

The single audit reporting requirements in the Uniform Guidance mandate that auditees submit the Form SF-SAC and the reporting package annually for each fiscal period in which they meet the expenditure threshold. Less frequent collection would prevent Federal agencies, pass-through entities, and OMB from carrying out their statutory oversight responsibilities, including assessing risk, monitoring corrective actions, and identifying systemic issues in the administration of Federal awards.

Without the system enhancements included in this revision, corrections to submissions would remain difficult to track, and information related to questioned costs and other core audit elements would continue to be captured only in unstructured narrative form. This limits the practical utility of the data and impedes efficient analysis. Because the revision introduces only optional fields that improve the clarity and consistency of information already required, the reporting frequency cannot be reduced.

7. Paperwork Reduction Act Guidelines.

This information collection complies with all applicable guidelines in 5 CFR 1320.5. The collection does not require respondents to report more frequently than quarterly, does not require written responses in fewer than 30 days, does not require submission of more than one original and two copies of any document, does not require respondents to maintain records for more than three years, and does not use statistical surveys or unsupported classifications. No special circumstances apply that would conflict with the guidelines in 5 CFR 1320.5(d)(2).

8. Consultation and Public Comments.

A 60-day notice was published in the *Federal Register* at 90 FR 42011 on August 28, 2025. Two public comments were received: one from a state audit agency and one from a professional association representing auditors.

Comment:

Both commenters expressed concern that the proposed structured fields for audit findings (criteria, cause, effect, etc.) could introduce unnecessary burden or deviate from existing audit standards. They recommended relying solely on the narrative findings text or improving automated PDF extraction instead. They also opposed including indicators for known fraud, likely fraud, and abuse.

Response:

GSA appreciates the thoughtful feedback. No new mandatory reporting requirements are being introduced. All structured fields and fraud/abuse indicators remain strictly optional and correspond to information already documented in the audit reporting package in narrative form. These fields provide an alternative, structured format to increase the practical utility of data already required under the Uniform Guidance and GAGAS, without expanding the scope of required audit procedures.

The optional structured fields for criteria, cause, effect, recommendation, and response support requests from Federal oversight entities for more consistent audit data to inform risk assessment and corrective action monitoring. Because auditors already provide this information in narrative format, the optional fields do not increase the amount of information respondents must prepare. Likewise, indicators for known fraud, likely fraud, and abuse simply reflect disclosures already documented in audit reports; retaining these optional fields supports analytic needs while avoiding any new reporting obligations.

GSA also considered the suggestion to rely solely on PDF extraction. Although GSA continues to explore improvements to PDF parsing, the variability in how audit reports are produced makes consistent automated extraction unreliable. Optional structured fields allow respondents to provide this existing information more clearly when feasible, thereby improving data quality and reducing manual review.

This approach preserves respondent flexibility while improving the usability of data for Federal oversight. The optional nature of all structured fields ensures that the burden estimates for this collection remain unchanged.

A 30-day notice was published in the *Federal Register* at 91 FR 1792 January 15, 2026.

9. Gifts or Payment.

None.

10. Privacy & Confidentiality.

No assurance of confidentiality is provided to respondents except as expressly permitted under 2 CFR 200.512(b)(2).

Under the Single Audit Act and 2 CFR Part 200, audit reporting packages and the SF-SAC are made publicly available exactly as submitted. The FAC does not redact, modify, or remove content from submissions prior to publication. Respondents are responsible for ensuring that their submissions do not include personally identifiable information or other material inappropriate for public release.

However, in accordance with 2 CFR 200.512(b)(2), Federal agencies are required to permit Tribal entities to request suppression of their audit reporting packages from public display. When a Tribal auditee elects this option, the FAC suppresses public access to the reporting package and SF-SAC data consistent with the regulation.

All information submitted to the FAC is stored and processed on secure GSA systems in accordance with applicable Federal information security requirements.

11. Sensitive Questions.

None. This information collection does not include questions of a sensitive nature as defined in 5 CFR 1320.3(d).

12. Burden Estimate.

The GSA estimates approximately 45,000 unique annual audit submissions, each typically involving one auditee and one auditor (totaling approximately 90,000 respondents annually). Auditees and their corresponding auditors submit a combined response, making the total number of annual submissions approximately 45,000.

The new fields add less than an hour to the process because these fields reflect information already produced as part of the audit process and respondents may leave optional fields blank. Therefore, the amounts that follow have not changed from our initial ICR application.

The time required to complete this data collection form is estimated to average 100 hours for large auditees (approximately 450 respondents; i.e., those most likely to expend a large number of federal awards) and 21 hours for all other auditees (approximately 89,550 respondents). These amounts reflect estimates of reporting burden per respondent (auditee or auditor), recognizing that most audits are submitted jointly. These estimates reflect the burden associated with the Form SF-SAC, including the time to review instructions, obtain the data, and enter and review the information. Based on these estimates, the estimated total annual burden is still 1,925,550 hours.

Number of respondents	Average time per response	Annual burden
Large auditees -- 450	100 hrs.	45,000
Others – 89,550	21 hrs.	1,880,550
Total 90,000	Avg. 21.395 hrs.	1,925,550 Total

The average hourly wage for an employee is approximately \$38 per hour (https://data.bls.gov/cew/apps/table_maker/v4/table_maker.htm?type=1&year=2024&qtr=4&own=0&ind=10&supp=0). Therefore, the total annual cost of burden on auditee respondents is \$36.6 million, based on the 450 large auditee respondents with the estimated average burden hours of 100 hours, and the 89,550 small auditee respondents with the estimated average burden hours of 21 hours.

13. Estimated nonrecurring costs.

We do not expect respondents to incur any costs other than that of their time to respond. There are no capital, start-up, operation, or maintenance costs associated with this information collection. The information requested is of the type and scope normally

carried in company records and requires no special hardware or accounting software or system 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, the estimated annual cost burden to respondents is \$0.

14. Estimated cost to the Government.

The estimated annual cost to the Federal Government remains unchanged from the currently approved information collection. Federal costs include the operation and maintenance of the FAC web application, hosting and storage of submitted data, customer support, and staff time for program management, oversight, and compliance activities.

The revision requires limited system development to add optional structured fields and resubmission functionality; these updates are incorporated into routine modernization and do not materially change the ongoing cost of system operations. No additional staffing or contracting resources are required to administer the revised collection.

Federal cost estimates reflect personnel time for program management and Help Desk operations, along with technology expenses for system development, maintenance, testing, and secure data hosting. These costs remain stable from prior years, and no incremental federal costs are attributable to the optional fields introduced in this revision.

15. Reasons for changes.

This revision introduces several new data elements intended to improve the clarity, consistency, and practical utility of information collected through the SF-SAC. Most new elements—such as the structured findings fields, fraud and abuse indicators, and resubmission tracking items—are optional and simply offer respondents an alternative way to provide information already documented in the audit reporting package. These optional elements do not require respondents to prepare new material and therefore do not increase burden.

The revision also introduces one new mandatory field: a Yes/No checkbox indicating whether a summary schedule of prior audit findings was disclosed, as required under 2 CFR 200.516(b)(6). This information is already required by the Uniform Guidance and already appears in the audit reporting package; collecting it as a single Yes/No response imposes no measurable increase in respondent burden.

The estimated number of respondents used to calculate the burden hours has increased since the previous OMB approval due to an increase in unique annual audit submissions, (mainly small auditee). Overall, this revision represents a program change to improve data quality and support more consistent analysis across audit submissions;

however, it does not increase the total estimated burden hours. No adjustments to the currently approved burden estimate are necessary.

16. Publicizing Results.

The results of this information collection are published publicly through the Federal Audit Clearinghouse in accordance with the Single Audit Act and 2 CFR Part 200. Submitted SF-SAC data and audit reporting packages—except for Tribal submissions suppressed pursuant to 2 CFR 200.512(b)(2)—are made available on the FAC website as they are received and certified.

In addition to providing public access to individual submissions, the FAC plans to offer data dashboards and summary displays that present aggregated information derived directly from the submitted SF-SAC data. These dashboards do not alter, reinterpret, or score respondent submissions; they simply provide users with interactive views of publicly available data to facilitate transparency, oversight, and research. No new data elements are created for these dashboards, and their operation does not affect respondent burden.

System updates associated with this revision, including the addition of optional structured fields and resubmission functionality, will be implemented as part of the FAC's standard deployment cycle during the next scheduled release. No separate publication schedule is required.

17. OMB Not to Display Approval.

GSA is not seeking approval to omit the display of the OMB control number. The valid OMB control number and expiration date will be displayed on the SF-SAC and within the FAC web application, consistent with 5 CFR 1320.5(b).

18. Exceptions to "Certification for Paperwork Reduction Submissions."

None.

19. Surveys, Censuses, and Other Collections that Employ Statistical Methods.

See Supporting Statement B.