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GSA Information Collections -2025

Comment On: GSA-GSA-2025-0001-0029
Agency Information Collection Activities; Proposals, Submissions, and Approvals: Federal Audit Clearinghouse

Document: GSA-GSA-2025-0001-DRAFT-0013
Comment on FR Doc # 2025-16557

Submitter Information

Email: woelfles@sao.wa.gov
Government Agency Type: State
Government Agency: Office of the Washington State Auditor

General Comment

The Office of the Washington State Auditor appreciates the opportunity to give input on the General Services Administration’s (GSA) proposed revisions to the Data Collection Form (SF-SAC) and associated Federal Audit Clearinghouse webform. In our constitutional role as the auditor of public accounts for the State of Washington, our Office annually issues over 450 single audits of the State and all types of local governments, in addition to program audits, compliance examinations and other audits required by federal granting agencies.

We appreciate the vital work of the Technology Transformation Services Division of GSA to maintain the Federal Audit Clearinghouse, and we support efforts by the GSA to continue to improve and enhance this essential and singular source of transparency information for federal granting agencies and the public.

Our responses to the proposed revisions are as follows:

1. Resubmission Pathway

We strongly support reinstatement of a resubmission pathway, which had always existed in the original version of Federal Audit Clearinghouse when maintained by the Census Department.

It is unreasonable to imagine that there would never be any mistakes in entering data or uploading documents. Currently, auditees must create an entirely new submission if a correction or revision is needed. This results in multiple submissions for the same reporting period, which is confusing and problematic for users searching the database. It also results in a later submission date, which unfairly penalizes data corrections by causing the system to indicate that the auditee's submission was late. Data integrity is undermined and minor corrections are discouraged when there is no practical method for resubmission.

2. Structured Fields for Audit Findings

We do not support this proposal. Audit findings are already provided in their official, native format in unlocked PDFs. The existing requirement to copy and paste the text of findings is duplicative, time-consuming, introduces the potential for data entry errors, and is limiting. For example, formatting is lost and tables, graphs or pictures are not supported in the duplicated text field for findings. Making this duplicate data entry of findings even more structured, simply means an increase in the amount of time and potential for mistakes.

Moreover, this proposed requirement would seem to go beyond the requirements of Generally Accepted Government Auditing Standards, which does not currently require findings to be written in a structured format or to always include all potential elements.

Finally, we note that this proposal is for optional, rather than mandatory fields. This would seem to be counter-productive if there is truly a need for additional structure to the data as it would only complicate data extraction and use. If data is not consistent, then we would question the value of this proposal in addition to being opposed on the basis of cost.

Instead of creating even more time-consuming data entry work, we would encourage GSA to focus on methods of data extraction from the PDF, which we have heard at conferences has already been accomplished by various agencies.

3. Additional Yes/No Disclosure Fields

We support inclusion of a new yes/no field for whether a summary schedule of prior audit findings is included since we expect that this would allow for proper validation of the “component page number” section of the report package upload when this component is not relevant.

We see this as a basic programming solution that would be more understandable than helpdesk responses such as:
https://support.fac.gov/hc/en-us/articles/32700168226445-Program-specific-audits-how-to-upload-the-Audit-report-PDF
or:
https://support.fac.gov/hc/en-us/articles/18798336409357-If-there-are-no-Prior-Audit-Findings-is-a-schedule-still-required.

However, we do not support addition of yes/no fields for known fraud, likely fraud and significant instances of abuse because we do not see these as consistent with Uniform Guidance reporting requirements.

2 CFR 200.516(a)(6) requires reporting of known or likely fraud unless the fraud is otherwise reported as an audit finding and does not require the auditor to publicly report information that could compromise investigative or legal proceedings. The CFR does not require the auditor to distinguish between known and likely fraud. Whether a fraud is known or likely may not be relevant to the finding and thus not specified by the audit; or a such a classification may not be appropriate at the time of single audit reporting due to ongoing investigative or legal proceedings.

Also, 2 CFR 200.516 does not mention reporting of abuse. We do not think the SF-SAC should include data elements that would cause or imply additional work or reporting beyond the scope of Uniform Guidance.

Thank you again for the opportunity to provide our comments.

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Comment on FR Doc # 2025-16557

Submitter Information

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Organization: American Institute of CPAs (AICPA)

General Comment

AICPA Response Docket GSA-GSA-2025-0001-0029_FAC ICR 3090-0330

Attachments

AICPA Response Docket GSA-GSA-2025-0001-0029_FAC ICR 3090-0330

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October 24, 2025

Ms. Lynn Houston
Technology and Transformation Services Division
Federal Acquisition Services
General Services Administration
Lynn.Houston@gsa.gov

Dear Ms. Houston:

Subject: Information Collection 3090-0330; Federal Audit Clearinghouse

The American Institute of CPAs (AICPA) is the world's largest member association representing the CPA profession, with more than 400,000 members in the United States and worldwide, and a history of serving the public interest since 1887. AICPA members represent many areas of practice, including business and industry, public practice, government, education, and consulting. AICPA sets ethical standards for its members and U.S. auditing standards for private companies, not-for-profit organizations, and federal, state, and local governments. It develops and grades the Uniform CPA Examination, offers specialized credentials, builds the pipeline of future talent, and drives continuing education to advance the vitality, relevance, and quality of the profession.

On behalf of the AICPA and its Governmental Audit Quality Center, we appreciate the opportunity to comment on the General Services Administration's (GSA) Information Collection; Federal Audit Clearinghouse (FAC). Overall, we support GSA's adding an optional resubmission pathway, and we have consistently advocated for this enhancement since the GSA took over responsibility for the FAC. In accordance with AICPA Professional Standards AU-C 560, *Subsequent Events and Subsequently Discovered Facts*, when a single audit report package is reissued, auditing standards require auditees to take steps to prevent further reliance on all previously issued audit reports, such as recalling the reports. The absence of a resubmission mechanism in the SF-SAC has prohibited auditees from recalling previously issued audit reports, led to the appearance of duplicate submissions in the FAC, and increased the risk that federal agencies and others may inadvertently rely on outdated or incorrect audit reports.

The following section of this letter includes our feedback on the proposed revisions included in the information collection.

1. **An optional resubmission pathway, with fields for resubmission type, reason, and report ID.** We agree with adding an optional resubmission pathway, with fields for resubmission type, reason, and report ID. We recommend adding fields to identify what information was modified and to specify whether the changes were made to the SF-SAC, the audit report or both.

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2. **Optional structured fields within each audit finding to capture questioned costs (known and likely), criteria, condition, cause, effect, recommendation, and response.** We disagree with adding optional structured fields within each audit finding to capture the reported elements of the finding. Currently, the information in the finding text field mirrors the finding in the audit report. Separating the finding elements into different fields could increase the risk of inconsistencies between the audit report and the SF-SAC and create additional work for auditors. We recommend retaining one finding text field in order to directly reflect the audit report.

3. **New Yes/No fields in the FAC webform to capture audit-level disclosures of known fraud, likely fraud, whether a summary schedule of prior audit findings is included, and whether significant instances of abuse are disclosed, consistent with 2 CFR 200.516(b)(5)-(7).**

   We believe the reference to the applicable regulation should be 2 CFR 200.516(a)(6)-(7) vs. 2 CFR 200.516(b)(5)-(7).

   We disagree with adding yes/no fields to capture audit-level disclosures of known fraud and likely fraud. 2 CFR 200.516(a)(6) only requires the auditor to report known or likely fraud if the fraud is not reported as an audit finding in the schedule of findings and questioned costs. In addition, 2 CFR 200.516(a)(6) does not require auditors to publicly report information that could compromise investigative or legal proceedings or to make an additional reporting when the auditor confirms that the fraud was reported outside the auditor's reports under the direct reporting requirements of GAGAS.

   We agree with adding a yes/no field to capture whether a summary schedule of prior audit findings is included in the audit report. However, adding a yes/no field on whether the summary schedule of prior audit findings is included does not address whether the auditor reported a finding related to material misrepresentations of the status of prior audit findings in the summary schedule of prior audit findings prepared by the auditee as required by Section 200.516(a)(7).

   We disagree with adding a yes/no field to capture whether significant instances of abuse are disclosed. The requirement to report significant instances of abuse as an audit finding was removed from Uniform Guidance in Section 200.516(a)(1) effective October 1, 2024.

We would like to note that the Uniform Guidance requirement for a single audit referenced under section A. Purpose of the Information Collection changed as of October 1, 2024. Uniform Guidance at Section 200.501(a) requiring non-federal entities to have a single or program-specific audit conducted increased from $750,000 to $1 million.

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We appreciate the opportunity to provide our feedback on the proposed revisions to the FAC's information collection for the SF-SAC. If you would like to discuss our feedback or have any questions, please feel free to contact us at gaqc@aicpa.org.

Sincerely,

Lindsey Kennimer

Lindsey Kennimer
Senior Director
AICPA Governmental Auditing and Accounting