General Services Administration

OMB Control Number: 3090-0330; Federal Audit Clearinghouse (SF-SAC)

Non-substantive Change Request

The updates described in this submission are non-substantive in nature. They consist of formatting, organizational, and clarifying changes to the way information is captured and displayed in the FAC, including converting certain information currently provided in narrative form into a more structured format, and adding or refining fields to better align with existing requirements and updates to the Uniform Guidance.

These updates do not change the scope of the currently approved information collection, alter the reporting requirements, or increase the estimated burden on respondents. They are intended to improve the structure, consistency, usability, and analytical value of information already collected through the FAC.

The non-substantive updates are:

1. Y/N checkbox and structured dollar amount fields to capture known questioned costs, and Y/N checkbox with textbox for explanation of undetermined questioned costs, consistent with 2 CFR 200.516(b)(6)-(7). Auditors already provide this

information, if applicable, in the PDF audit report under audit findings as required by the Uniform Guidance.

2. Audit extension indicator (Yes/No), extension due date (MM/DD/YYYY), consistent with 2 CFR 200.512, and dropdown selector for extension reason. Auditees have this information from working with their Cognizant or Oversight agencies to obtain an extension.
3. Estimated completion date for the Corrective Action Plan (MM/DD/YYYY), consistent with 2 CFR 200.511(c). Auditees already provide this information, if applicable, in the Corrective Action Plan as required by the Uniform Guidance.
4. Status of prior Corrective Action Plans (dropdown selector), consistent with 2 CFR 200.511(b)-(c). Auditees already provide this information, if applicable, in the Corrective Action Plan as required by the Uniform Guidance.
5. Fiscal year of Single Audit in which a finding initially occurred, consistent with 2 CFR 200.511(a), and original Single Audit finding reference number. Auditees already identify repeat findings, including the fiscal year in which the finding initially occurred, in the Summary Schedule of Prior Audit Findings as required by Uniform Guidance. The original finding reference number provides a standardized reference to the prior finding.

6. Indicator identifying whether the auditor reported a material misrepresentation in the Summary Schedule of Prior Audit Findings, consistent with 2 CFR 200.516(a)(7). Auditors already provide this information, if applicable, in the PDF audit report as required by the Uniform Guidance.
7. Y/N question asking whether the auditor identified deficiencies in internal control over compliance as described in the schedule of findings and questioned costs, consistent with 2 CFR 200.515(c)-(d). Auditors already provide this information, if applicable, in the PDF audit report as required by the Uniform Guidance.
8. (Optional) Reference number and text of GAGAS (Yellow Book) findings, as well as Y/N question about whether they contain a chart or table. Auditors already provide this information, if applicable, in the PDF audit report.