

OFFICE OF MANAGEMENT AND BUDGET

Information Collection; Request for Public Comments.

AGENCY: Office of Management and Budget, Executive Office of the President.

ACTION: Notice and request for comments.

SUMMARY: In compliance with the Paperwork Reduction Act of 1995 (44 U.S.C. 3501 *et seq.*), the Office of Management and Budget (OMB) invites the general public and Federal agencies to comment on renewal and changes to two information collection requests from two types of entities: (1) reports from auditors to auditees concerning audit results, audit findings, and questioned costs, and (2) reports from auditees to the Federal Government providing information about the auditees, the awards they administer, and the audit results. These collection efforts are required by the Single Audit Act Amendments of 1996 (31 U.S.C. 7501 *et seq.*) and OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations."

Included as part of this information collection is the Data Collection Form (SF-SAC). The changes being proposed are to modify the data elements collected on the SF-SAC. The current SF-SAC will be used for audit periods ending on or before December 31, 2000. A revised SF-SAC will be used for audit periods ending on or after January 1, 2001.

DATES: Submit comments on or before September 11, 2000. Late comments will be considered to the extent practicable.

ADDRESSES: Comments should be mailed to Terrill W. Ramsey, Office of Federal Financial Management, Office of Management and Budget, 725 17th Street, NW, Room 6025, Washington, DC 20503. Electronic mail (E-mail) comments may be submitted to: tramsey@omb.eop.gov. Please include the full body of the comments in the text of the message and not as an attachment. Please include the name, title, organization, postal address, and E-mail address in the text of the message as well as the name and phone number of a contact person.

COMMENTS: All responses will be summarized and included in the request for OMB approval. All comments will also be a matter of public record.

FOR FURTHER INFORMATION CONTACT: Terrill W. Ramsey, Office of Federal Financial Management, Office of Management and Budget, (202) 395-3993. The Information Collection Form can be obtained by contacting the Office of Federal Financial Management as indicated above or by download from the OMB Grants Management home page on the Internet at <http://www.whitehouse.gov/OMB/grants/>.

SUPPLEMENTARY INFORMATION:

OMB Control No.: 0348-0057

Title: Data Collection From

Form No: SF-SAC

Type of Review: Revision of a currently approved collection

Respondents: States, local governments, and non-profit organizations (Non-Federal entities)

Estimated Number of Respondents: 60,000

Estimated Time per Respondent: 59 hours for each of 400 large respondents and 17 hours for each of 59,600 small respondents for estimated annual burden hours of 1,036,800.

Estimated Number of Responses per Respondent: 1

Frequency of Response: Annually

Needs and Uses: Reports from auditors to auditees and reports from auditees to the Federal government are used by non-Federal entities, pass-through entities, and Federal agencies to ensure that Federal awards are expended in accordance with applicable laws and regulations. The Federal Audit Clearinghouse (FAC) (maintained by the U.S. Bureau of the Census) uses the information on the SF-SAC to ensure proper distribution of audit reports to Federal agencies and identify non-Federal entities who have not filed the required reports. The FAC also uses the information on the SF-FAC to create a government-wide database which contains information on audit results. This database is publicly accessible on the Internet at <http://harvester.census.gov/sac/>. It is used by Federal agencies, pass-through entities, non-Federal entities, auditors, the General Accounting Office, OMB, and the general public for management and information about Federal awards and the results of audits. Comments are invited on: (a) whether the proposed information collection is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the estimate of the burden of the collection of the information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; and (d) ways to minimize the burden of the collection of information on those who respond, including through the use of automated collection techniques or other forms of information technology.

Joshua Gotbaum

Executive Associate Director and Controller