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Auditors Association
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NSAA

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To Whom it May Concern:

On behalf of the National State Auditors Association, we appreciate the opportunity to respond to *Information Collection 3090-XXX; Federal Audit Clearinghouse* (FAC proposal).

We are in broad agreement with the changes in the FAC proposal and the estimates of burden. We offer the following points for your consideration:

- If importing from SAM.gov, we ask that you implement adequate access controls to prevent unauthorized users from changing data in submissions to the Federal Audit Clearinghouse.
- In keeping with established practices, we recommend Microsoft Excel files continue to serve as the format for templates.
- Provide clarity in the Federal Audit Clearinghouse on what UEI numbers are required. This is especially important in the case of submissions for states which cover multiple grantees.
- Consider allowing the submission of findings not necessarily tied to a single federal program. For example, cases in which state legislatures inappropriately sweep funds from multiple federal programs.
- Consider including a method for properly accounting for situations in which refunds of prior year expenditures cause pass through expenditures to exceed total expenditures.
- Consider including a method for reporting pass through expenditures when total expenditures for the program are negative due to refunds of prior year expenditures.
- When transmitting data from SAM.gov, it would be helpful to have a contact who can provide assistance if the data is not transmitted correctly.
    - While the appropriate individual to verify that items are imported correctly would be the “Auditee Contact” from Part I: General Information, currently only the contact e-mail address is captured, and the individual may no longer be with the entity. While the proposed change indicates that the UEI will be collected for the 2016-2021 audits and that the goal is to import the auditee name and address directly from SAM.gov; we are unsure if this includes the primary contact information.

The Federal Audit Clearinghouse is a vital resource for grantors, grantees, and auditors. Our association and its members are eager to provide feedback and assistance to GSA throughout this transition. Once you develop a new test platform, we expect to have additional comments.

Sincerely,



John C. Geragosian
President, NSAA