



OMB REQUESTS COMMENTS ON DATA COLLECTION FORM



Proposal Allows Tribes to Opt-Out of Public Audit Findings

The [Federal Audit Clearinghouse](#) (FAC) released its proposed [Data Collection Form](#) (DCF) instructions on the federal register this week for tribal, state, and local governments. The Office of Management and Budget is requesting public comments. The DCF, used for fiscal years ending in 2019-2021, would require the full text of audit findings and a corrective action plan to be entered into the form. However, in the proposed DCF, tribes have the option to opt-out of publicly reporting the package.

Resources:

[Federal Audit Clearinghouse](#)

[Federal Register](#)

[Draft 2019 Data Collection Form Instructions](#)

While the proposed revisions are favorable to tribes, the OMB still needs to hear this. NAFOA strongly encourages tribal governments to submit comments before the due date of June 4, 2018.

Summary:

- **Text of Audit Findings:** Used to collect the full detailed text of the audit finding exactly as it appears in the Schedule of Findings and Questioned Costs. Exemption to opt-out if the auditee qualifies as an Indian tribe. If a tribe opts out, the text "Exemption for Indian Tribes" will be displayed for each audit finding reference number.
- **Corrective Action Plan:** Used to collect the full, detailed text of the corrective action plan exactly as it appears in the auditee's Corrective Action Plan. Exemption to opt-out if the auditee qualifies as an Indian Tribe.
- **Schedule of Expenditures of Federal Awards:** Notes section that includes a description of accounting policies used in preparing the SEFA and whether the auditee used the de minimis cost rate.
- **Management Letters:** Section used to report written documents issued to the auditee on issues that were not audit findings but warranted the attention of those charged with governance.
- **Auditee Certification Statement:** Revised to reference Form SF-SAC data.
- **Auditor Statement:** Revised to update the references in the revised form.

The DCF summarizes key data elements from the single audit such as the type of audit report, significant deficiencies, material weaknesses, material non-compliances, CFDA number for each program (a number assigned to federal assistance programs), amount of expenditures for each program, audit findings, questioned costs, etc.

For questions or comments please contact Jennifer Parisien at Jennifer@nafoa.org or (202) 558-8040.

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PRAcComments@doc.gov

Email Comments:
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