

After Much Confusion, OMB Retains Single Audit Collection by Census Bureau for 2022

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The industry was caught off-guard when the Office of Management and Budget (OMB) announced that for Fiscal Year's that ended in 2022, Single Audits would be collected by the General Service Administration (GSA) rather than the Bureau of Census changing a procedure that has been in place since the advent of Data Collection.

Background

All state and local governments, universities and not-for-profit entities that expend more than \$750,000 during the entity's fiscal year must have a single- or program-specific audit conducted for that year in accordance with Uniform Guidance, 2 Code of Federal Regulations 200.501(a). The entity must also submit a data collection form to the Federal Audit Clearinghouse (FAC) designated by the OMB which provides:

- Whether the audit was completed in accordance with the Uniform Guidance
- Information about the entity
- Information about its federal award programs
- Results of the audit

The audit shall be completed and the Data Collection Form and audit must be submitted within the earlier of 30 days after receipt of the audit report or nine months after the end of the audit period.

Delayed Agency Transitioning

The Governmental Audit Quality Center (GAQC) alerted its members of guidance added to Appendix VII in Part 8 of the 2022 OMB Compliance Supplement regarding a planned move of the FAC from the U.S. Census Bureau to the General Service Administration (GSA). Although Appendix VII states that the GSA was expected to take over the acceptance of fiscal year-end 2022 single audits on October 1, 2022, OMB has recently announced that the FAC transition from the U.S. Census to GSA has been delayed for one year. The GAQC will continue to monitor this situation and report any new developments.

A few key points to consider regarding the delay:

- The Census FAC continues to accept fiscal year-end 2021 single audits as they have been and began accepting fiscal year 2022 single audits on October 7, 2022.
- Before 2022 fiscal year-end single audits can be submitted, a formal update to the Data Collection Form was made to extend its use for 2022 audits. Updates include replacing the entity's Data Universal Numbering System (DUNS) number with the new Unique Entity Identifier (UEI) number and changes to permit the FAC to accept the alternative compliance examination engagement for certain eligible recipients of the Coronavirus State and Local Fiscal Recovery Funds (CSLFRF).
- OMB stated that the provision described in Appendix VII of the Supplement that temporarily suspends the 30-day aspect of the single audit submission deadline continues to apply, even though the Supplement describes it in the context of a GSA delay. Thus, if it is not possible to meet the 30-day aspect of the single audit submission deadline due to the delay in the ability for the Census FAC to accept 2022 fiscal year-end single audits, those audits **will not** be considered late if they are submitted within nine months after the end of the audit period. The GAQC

recommends that auditors and auditees develop policies to ensure submission occurs for completed 2022 audits.

UEI Replaces DUNS Number

Historically, entities that conducted business with the federal government were required to obtain a DUNS number from Dun & Bradstreet that was used within the federal government's integrated award environment and on the data collection form.

The Unique Entity ID is the official identifier for conducting business with the U.S. Government as of April 2022. It is a 12-character alphanumeric ID assigned to an organization by the System for Award Management (SAM) by utilizing [SAM.gov](https://sam.gov). Any entity that applies for federal contracts or wants to receive federal funds must register with the SAM. Nonprofit entities should be familiar with the SAM. The change allowed the federal government to streamline the entity identification and validation process.

The UEI is generated in SAM.gov. If your nonprofit is already registered in SAM.gov — whether you are active or not — you already have a UEI, which can be found at SAM.gov. If you have not registered with SAM.gov, you will get your UEI during registration, which is free.

Contact Us

For any assistance in complying with the updated filing requirements, please contact your client team or reach out to:

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