

FAC transition research plan | auditees

Background

GSA is currently working on taking over management of the Federal Audit Clearinghouse (FAC) from Census. As part of this program transfer, GSA is building a new FAC website for collecting single audits from eligible federal grant recipients.

We've spoken with auditors, who are hired to review and sign off on single audits, but we haven't spoken with the auditees themselves yet. We'd like to interview a handful of auditees and walk them through our current prototype to identify opportunities and challenges.

Goals

- Augment our baseline understanding of auditees role, goals, pain points and common tasks as it relates to single audits.
- Identify what information auditees need at various points in the submission lifecycle to support their timely participation.
- Evaluate our design choices around finding and certifying in-progress audit submissions, and validate whether the refinements we've made to our application solve the problems they're intended to solve for auditees.

Research questions

- Are auditees able to navigate the FAC prototype?
 - Do they see and understand the secondary navigation menus and the breadcrumbs?

- Do they understand what actions to take on the My Audit Submissions and Audit Start pages?
 - How many audit submissions do they typically have listed in their account?
 - Have they ever gone back and looked at previous audit submissions?
- How involved are auditees in the single audit submission process?
 - Do auditees create new audits?
 - Do auditees need to manage user permissions?
 - Do auditees ever uncertify audits and make their own edits?
 - Would using only web forms for data entry, vs .XLXS, impact how they use the FAC?
 - Are auditees the ones to submit their audits to the FAC for processing?
 - How are the needs of auditees different from auditors'?
- How do auditees review their single audits for submission?
 - How are they notified when an audit is ready for review?
 - Do they view/print the SF-SAC and audit report forms?
 - What are they looking for in review?
 - Do they ever certify audits without reviewing auditors' work?
- Where do auditees get stuck in the FAC submission process?
 - Where are they going for help currently?
 - How useful were existing help resources, if applicable?
- Do tribal nations have different needs than other grant recipients?
 - How does their process differ?
 - How can we support their needs?
 - Do we have any connections to tribal nations?

Method(s)

- Interviews
- Prototype usability testing

Research roles

- Research lead: Austin

- Moderator: Austin and Mel
- Observer(s)/Note Taker(s): Various FAC teammates

Participants and recruiting

- 5–8 auditees who have been active on FAC website in the past two years
- Non-tribal certifying auditees (3)
- Tribal certifying auditees (3) — add warm up question about the difference
- Emails provided by Census
- Recruited and scheduled using a third party contractor

Ethical and bias considerations

- Might be sensitive as to how we got their emails; provided by Census as part of our partnership and research.
- Do we have a bias towards them barely understanding or using the existing FAC, based on our conversations with auditors? How might our interviews change that perspective?

Expected outcomes

- Discover more about auditees and their processes.
- Learn how we can address their individual needs and challenges when submitting their single audits to the FAC.
- Improve our designs for the FAC website to better suit the needs of auditees.

FAC Auditee - Interview Guide

Introduction

Hello, my name is [moderator]. I'll be leading our interview today.

As I mentioned over email, GSA is currently exploring federal audit processes and what they could look like in the future. We're here to learn about your experiences as a federal grant recipient, and how you currently use the Federal Audit Clearinghouse (which we'll refer to as the "FAC"). We want to know what's working for you, and where we need to improve.

I'd like to start by thanking you for making the time to speak with us. Your feedback is valuable and will be used to inform our team's future design decisions. Just to confirm, we'd like to keep this interview to 60 minutes. Does that still work for you?

Great. If you need a break or to stop the interview at any time, please let me know.

During this interview, I'll ask you a few questions around the federal grant audit experience. I'd like to note at the outset that I'm pretty new to the grants landscape. So I'll start broad. Later on, I'll ask you directly about the topic of our research, and then I'd like you to share your screen and show us how you might use a prototype the team has been thinking about.

Please be aware that there are no wrong answers — you're the expert here! We're doing interviews like these to hear things from your perspective. Also, please don't worry that you're going to hurt our feelings. We're doing this to improve the site, so we need to hear your honest reactions.

With your permission, I'd like to record this call. The recording will only be used to help us in our research, and it won't be shared with anyone except those with a need-to-know. Recording this call also helps me, because I don't have to take as many notes! Is that okay?

[Start recording]

Great. Do you have any questions for me at this time?

Warm up

To start, I'd like to hear a little bit about you — what's your occupation?

Can you describe your role and typical responsibilities on a daily basis?

How long have you been doing this work?

What are your goals in doing your work?

Workflow Questions

Thanks for that context. Now, I'd like to ask you a few questions about your experience as it pertains to single audits.

- How much time do you personally spend using the FAC in a year?
- If you had to explain this in the simplest terms possible, how would you do it?
- Are you doing this multiple times a year on different submissions?
- Tell me about typical scenarios in which you find yourself interacting with the FAC?
- What typically triggers your work on a single audit? What kicks off your process?
 - (Nudge: Do you receive any kind of notification?)
- Can you walk me through that process?
 - What information do you need?
 - Where do you get it?
 - Is there any information that you have a hard time getting?
 - What part takes the most time?

- Who else is involved in the single audit process?
 - At what points?
 - Do you typically start the process of creating a new audit or does an auditor?

Prototype Testing

OK, great. We're done with the questions, and we can start looking at things.

Great. The first thing I'd like you to do is visit this URL I've pasted into the Zoom chat.

[\[Link here\]](#)

Next I'd like you to share your screen. You can do that by clicking "Present now" in the bottom-right corner of our video chat. Before you share, make sure to close anything you don't want recorded.

To start, please take a look at this starting page. You can scroll around, but please don't click on anything yet. What we're looking at now is a set of mockups, which are images we've linked together to mimic a website. Not everything is designed yet, and in some cases, we intentionally leave sections blank as a way of sparking discussion on what you might expect to see.

FAC Homepage

- Take a minute to review this page.
- Tell me in your own words what you think this site is for?
- Can you describe what you would expect to be able to do on this page?
- Who do you think is required to submit audits on this site?
- Who do you think is using this site?
- Is there any information missing that you expect to see on this page?
- Do you have any other thoughts or questions about this page?

Scenario: Ok, let's talk about a scenario you might find yourself in. Let's say an auditor has completed the first portion of a draft submission.

- How would you typically be notified? [may have answered before in workflow interview questions, if so, reiterate]
- How might you access that submission?
- What are your thoughts on this button? Does the text make sense?

Login

- Where would you go to login to your FAC account? Feel free to click now.
- Are you familiar with Login.gov?
- What else do you think you would be able to do on this screen?
- What challenges do you foresee logging in to your FAC account?

My Audit Submissions page

- Is this the page you expected to see after logging in?
- Can you explain to me what you see on this page?
- Can you tell us what the Status column means to you?
- **(Probe if they haven't mentioned UEIs yet)** What can you tell me about the "Auditee UEI" field?
- **(Probe if they've submitted an audit before)** Where would you expect to find the audit submissions from previous years?
- Is anything on this page unclear or unfamiliar to you?
- How many of these might you have on this page?

Scenario: Next, let's pretend that your nonprofit is the DC Central Kitchen and you've heard from your auditing organization that the single audit for your nonprofit is ready for certification.

- Walk me through what you would typically do first in this situation.
- **(Probe if unclear on status column)** How do you find the audit that needs attention?
- Is there any additional information you need?

Audit report start page

- What can you tell me about this page?

- What information on this page is important to you as an auditee?
- What functionality on this page stands out as being useful to your workflow?
- Is there any information you feel is missing from this page?

What would you do next? Feel free to click around and share your thoughts.

1. OPTION 1: Goes through auditee certification [clicks Auditee Certification]

- How do you know that everything is correct with the SF-SAC and audit report?
- Are there typically errors on the SF-SAC that need correcting?
- How do you let the auditor know you've reviewed the audit, it looks correct, and is now ready for them to certify?

2. OPTION 2: Reviews SF-SAC (xlsx) [clicks XLSX link in the download column]

- [pause prototype & have them open [the sample SF-SAC.xlsx worksheet](#)]
- Take a minute to review this spreadsheet. Have you seen this before?
- What are some initial thoughts and questions?
- Can you describe what you would expect to be able to do with this document?
- What are you looking for that would prevent you from certifying?
- What would you do if you found an error in the SF-SAC form?
- (Probe)** How would you get in touch with the auditor?
- (Probe)** Let's say you want to make an edit. What might you try?

3. OPTION 3: Clicks unlock and edit form SF-SAC

- Is this what you expected?
- Is this what you tried before?
- What else might you try?
 - [probe to download XLSX] Is there anywhere else you can review the contents of the SF-SAC without unlocking?
- Which way do you prefer to review the SF-SAC?

4. OPTION 4: Reviews audit report (PDF) [clicks PDF in the download column]

- [pause prototype & have them open [the sample audit report PDF](#)]
- Is this what you expected?
- Is this something you need to review?
- What are you looking for?
- What do you do with this PDF after it's been reviewed?

- f. Between the XLS and the PDF is there a document you find more useful than the other?
 - g. What are you looking for that would prevent you from certifying?
 - h. What would you do if you found an error in the audit report?
 - i. **(Probe)** How would you get in touch with the auditor?
 - j. **(Probe)** Let's say you want to make an edit. What might you try?
- 5. OPTION 5: Stuck or expects that the auditor would have certified at this point and goes through the submit to FAC for processing**
- a. What were you expecting to happen here?
 - b. Are you typically responsible for submitting to the FAC for processing?
 - c. What happens next?

Auditee certification

- What do you think about this page?
- You can click through these and just let me know if you have any questions or what you are looking for as you go through...
- Have you ever had an error come back later?

Certified [Back on the “audit home” page]

- How would you let the auditor know or how have they been alerted in the past?

Probing

Great, we're finished with the questions I had about the prototype.

[If they said something earlier that you didn't get a chance to expand on.] You mentioned [something they said out loud] earlier and I didn't want to jump in at that time. Can you say more about that?

- What are your thoughts about this site, generally?

Nav questions:

- What else do you do on the FAC website?
- What other info would you hope to find on the FAC website?
- What are some common issues you might run into or questions you might have when using the FAC?

If we need to kill time:

- What would you expect to do on the “Search audit reports” page?
 - Would you want to search for anything else other than audit reports?
- Are any of the resources on this page helpful? [Direct them to the Resources page: <https://facweb.census.gov/Resources>]
 - What resources would be helpful to you as an auditee?
- Who do you contact when you need help or run into any issues on the FAC?

Wrap up

Thank you so much for your time. Before we finish, what did we forget to ask about?

Would you be open to speaking with us again in the future?

We are also wanting to recruit more auditees. Do you work with anyone who you think might be interested in helping us out? We're particularly interested in connecting with entities that serve underserved communities and tribal nations and/or organizations.