

# Sprint 2 research report | Agency audit resolution officials

DRAFT 5/5/22

## Intro

This report summarizes what stood out to us after the research and conversations we've had with agency FAC users who search the Clearinghouse for past audits. In the [findings at a glance section](#) we include new user stories, workflow model changes needed, and general insights about how agency users work. We include specifics on design refinements in the [detailed findings section](#). You can find what we learned about how auditors work including their role, goals, common tasks, and pain points [here](#).

## Findings at a glance

### New user stories for the MVP

As an **agency audit resolution official**, I need the **search for single audits page** to allow me to search by Auditee Name and CFDA so I can search for their reports more quickly.

As an **agency audit resolution official**, I need the **search for single audits page** to allow me to easily search using the Auditee Name field when there are conflicting names for the same auditee (eg. misspellings, variations of the same name), to speed up finding the correct auditee.

As an **agency audit resolution official**, I need accurate, up-to-date information on the audit submissions for which my agency is cognizant in my search results so that I can focus my attention on resolving the audits I'm responsible for.

As an **agency audit resolution official**, I would like the **Download Complete Single Audit Database** page to offer a way for me to see if the search query I enter into the FAC will be able to be processed by the FAC, so I do not have to download the complete database.

As an **agency audit resolution official**, I would like some notification to see if an audit is submitted late so I can better understand whether an entity/auditee is high risk.

## New user stories for later release

As an **agency audit resolution official**, I would like a way to save search queries for audits and reports to easily retrieve later.

## Detailed findings

### What worked well and where we can improve

This section is organized around the different sections of the IMS, as well as the downloaded documents that participants referenced.

#### Image Management System

##### **What seemed to work well**

- Tabs are clearly labeled and users understood where they needed to go to start their search for relevant, completed audit submissions.

##### **What to change**

- Nobody appeared to pay the instructions any mind. Rather than a tabbed layout, perhaps there is a different display that highlights Single Audit Search and the Complete downloads towards the top of the page by default and not hidden underneath a tab.
- The Federal Cognizant Agency for Audit List is less a report than a reference, and seems odd being categorized under “Specialized Reports”. This can be linked separately on the main page, and near the Cognizant Agency selection under Single Audit Search > Federal Awards.
- Explore the possibility of having a freeform search field that could take a number of criteria rather than multiple filter options.

## Single Audit Search

### Things to change

- Several users got tripped up with the “All years” option needing to be manually unchecked before any other specific year can be selected; if a user selects a specific year, “All years” should deselect automatically, or other years should be grayed out until All Years is manually unchecked.
- Most fields were ignored aside from EIN & Auditee Name in the General Information tab. CFDA was important in the Federal Awards page. Perhaps emphasis can be given to common fields whereas less common ones can be deprioritized in the form.

## Download the Complete Single Audit Database

### What seemed to work well

- The current interface is understandable to new & returning users.

### Things to change

- Several users voiced concern over not being aware of how big the complete download would be. A way to inform on the download size could be helpful.
- As with the Single Audit search, the “All years” option here also needs to be manually unchecked. It should deselect automatically, or other years should be grayed out until All Years is manually unchecked.
- The instructional copy next to the various downloads simply restates what the link itself says, which is redundant, and can be removed without adding confusion to the page.

## What we learned about our design hypotheses

H1: We hypothesized concerns around Excel, and that:

- A. users are reliant on Excel for their workflow
  - a. *This is true. From what we heard, Excel is the de facto standard across all participants, aside from those who would rely on audit reports solely, which in that event they are looking at a more narrative-driven PDF file, not a spreadsheet.*
- B. a different file format will cause complications and delays, particularly when submission is time sensitive

- a. *This was also true. While csvs can be opened in Excel, there was uncertainty about whether certain functions or features would be lost, and there were concerns about the length of time for conversion.*

H2: We also hypothesized that users need context relevant information when running a search query.

- A. *The Auditee Name was a frequently used field, but several users mentioned that sometimes there were inconsistencies in finding results, and they needed to cross-reference using the EIN, which can take some time.*
- B. *There were several mentions of the cognizant agencies. While its location was not explicitly called out, the current location of the cognizant agencies is not easily referenced as it sits in a separate "Reports" tab and could have more value in a more relevant location.*

## What we learned about how agency FAC users work

### **Preference for a particular format with reports**

Audit resolution officials vary in their preference for an audit report vs a more detailed form. One participant had mentioned "it feels more fluid & presentable", and that "the Excel file has more than I need." Excel is still important to many resolution officials' workflow, giving all of the information at hand and allowing to filter data immediately (though this still presented challenges, eg. "data in multiple tabs...we had to poke around").

### **Time pressure is a factor & the FAC could be more proactive in alerts regarding changes**

Audit resolution officials are under time pressure and spoke to current issues with the FAC that could compound that pressure. There are concerns around late audit submissions (the system checks this, but it is a manual process between submission and acceptance), the desire to save search queries, and a stronger awareness of auditee timelines & their cadence of submission. One user showed how they currently handle late submissions by looking at the date the audit was submitted, opening it up and comparing that against the year the audit submission covers as stated in the audit report. Another participant wanted to know who submits bi-annually, and if a fiscal year changes for an entity. They described a situation in which they thought an auditee had not submitted their audit on time, and so they called them to ask why it was late only to learn that that auditee was on a biannual reporting schedule. Making it easier for audit resolution officials to find in context information on what an auditees reporting requirements are would prevent audit resolution official from mistakenly believing that the auditee is not meeting their reporting

requirements and save them time they currently spend making phone calls and doing their own research to understand auditee reporting schedules and whether being met.

**The first half of searching for a particular document is done through the FAC IMS, the rest is done searching through the downloaded (excel or PDF) document**

This stood out to me as important because the “search function” seemed to be [limited to opening accordions and filtering through a ton of different criteria](#). I was wondering why there was no open search field and if it would be possible to index the content of the documents they are downloading. That might cut the time of the overall “searching” in half because they would be more likely to find relevant information the first time around (regardless of if there were duplicate EINs etc...

## **Audit resolution official user’s role, goals, common tasks and pain points**

### **Role**

Audit resolution officials oversee the resolution of single audit findings and program fiscal audit findings for their agency’s subrecipients of federal funds. They need to be made aware of potential waste, fraud and/or abuse of awarded funds so that they can collaborate with grantees to correct or resolve any issues and assess the risk of future awards to specific grantees. They accomplish this by using the FAC to download audit reports and forms, closely review the findings and corrective action plans within both to determine issues that require further investigation and ensure that corrective action plans are initiated and completed.

### **Goals**

- Follow up with grant recipients on audit findings to ensure appropriate and timely corrective actions are taken.
- Meet audit resolution deadlines.
- Understand which entity and agency is responsible for.

### **Common FAC tasks**

- Find the audits my agency is responsible for in the current year
- Look at an auditee’s past audit submissions to see if there are findings similar to findings I am working on resolving

- Search single audits by Auditee Name.
- Download audit forms, summary data, and reports.
- Download complete audit data.
- Isolate federal award findings by the CFDA prefix of their relevant agency.
- Review cognizant agency updates to see which agencies are cognizant for awards associated with particular agencies.

## Pain points

- I have challenges in seeing when audits are late, which is important to helping me understand auditee risk.
- The EIN for an auditee is not always clear to me, auditees can have multiple. DB\_Key is the most unique value, and UEI will address this in the future.
  - Some states share EIN with sub-awardees.
- Complete downloads are sometimes too large to process and leaves me with no results that I must refine.
- I am sifting through lengthy reports and finding relevant information is a challenge.
- If my query returns too many results, I'm blocked from viewing them in the FAC interface. I have to either refine my search criteria or download the entire database, which is very large and hard to process.


# Appendix // existing screens



IMS main page



Single Audit Search



Federal Audit Clearinghouse

Image Management System

[Instruction Manual](#) [Federal Program Contacts](#) [FAC Home Page](#) [FAQs](#)

DOWNLOAD THE COMPLETE SINGLE AUDIT DATABASE

Return to IMS Home

The number of files available for download varies depending on the Fiscal Year selected.

To download these files individually, select a Fiscal Year and click the underlined file names listed below

INSTRUCTIONS TO LOAD TEXT FILES INTO AN EXCEL WORKSHEET

- [Instructions.txt](#): Contains instructions on how to load the files listed below into an Excel worksheet

KEY TO DATA ITEMS

- [key.xls](#): Contains the field names found on the form SF-SAC and provides a description of the fields and what section of the form SF-SAC the fields are found on. Fields listed on this file are not necessarily found on the files listed below.

Fiscal Year (Required)

☒ All Years

☐ 2021

☐ 2020

☐ 2019

☐ 2018

☐ 2017

Generate Downloads

Reset Downloads

Return to IMS Home

If you need assistance, please contact the Federal Audit Clearinghouse (FAC) via [e-mail](#) or call 866-306-8770.

## Download Complete Single Audit Database