



Federal Audit Clearinghouse

Auditee research report


October 2022



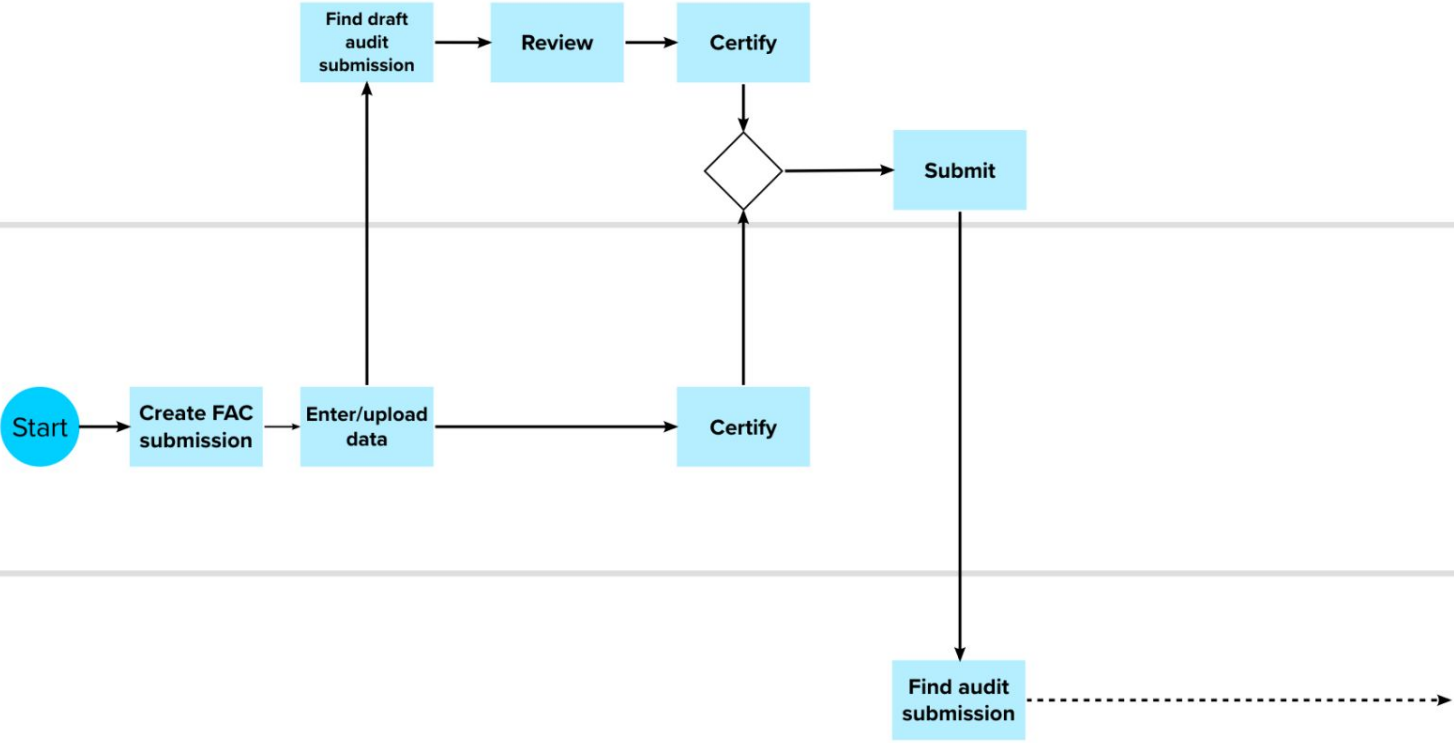
Auditee



Auditor



Agency staff





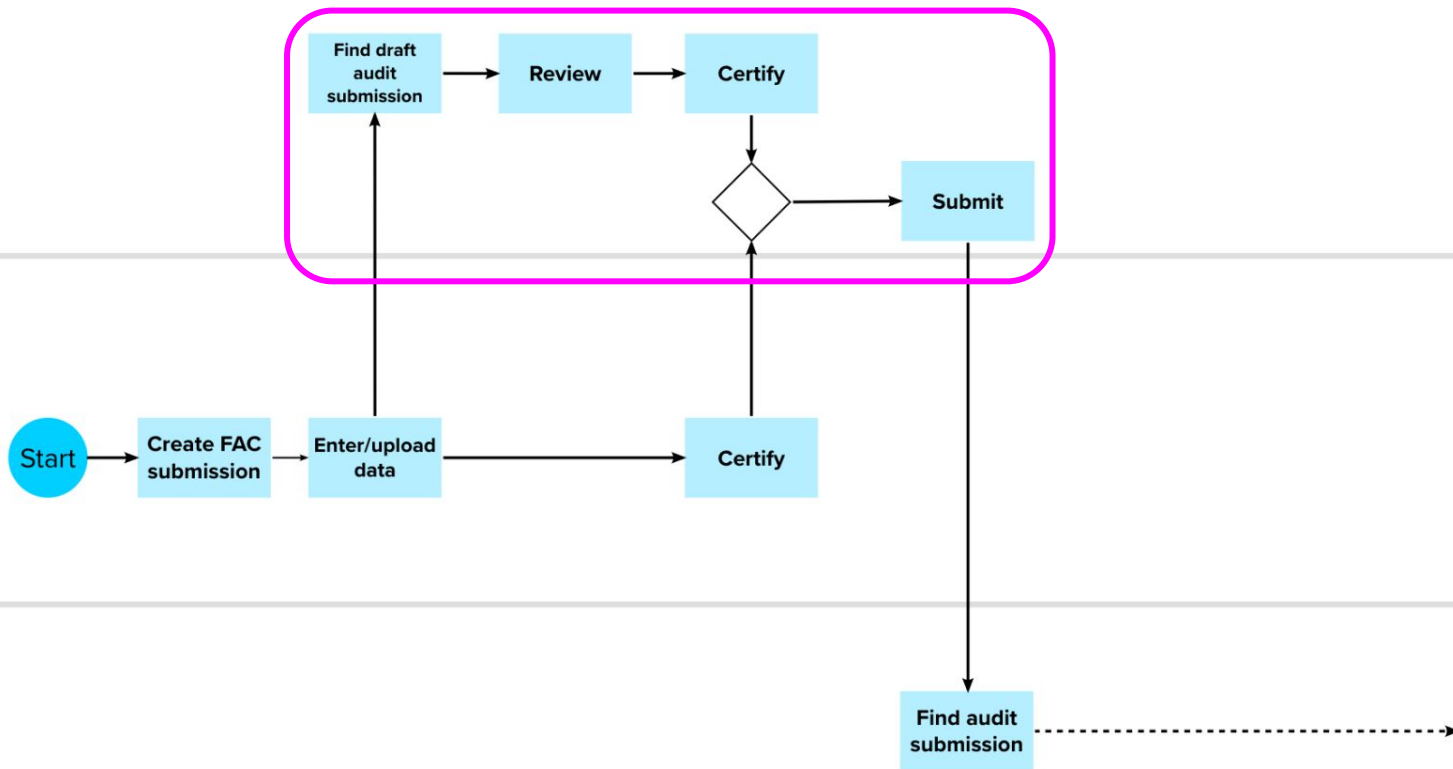
Auditee



Auditor



Agency staff



Findings summary

- + **All auditee participants could successfully certify** audit submissions using our prototype.
- + **Most auditees don't enter data**—they only visit the FAC once a year to certify audit submissions created by their auditors.
- + **Auditees aren't inclined to review or edit audit data in the FAC**—reviews/edits happen long before a FAC submission is created.
- i **Auditees struggled to understand the submission process**, who'd submit an audit, and how they'd know their part was “done.”
- i **Auditees** rely on automated email alerts, but **weren't certain when their actions trigger an email**, which could create duplicate work.

Recommendations | at a high level

1

Give users a clear overview of what the submission process entails, and show them how they are progressing through the process at every step.

2

Make it clear who is responsible for each process step; guide users to the actions they need to complete and show them which actions need to be completed by someone else.

3

Give users more feedback on whether they're doing things right; confirm when a step is completed and tell them what to expect next.

4

Be explicit about which user actions will trigger automated email notifications and what the notifications will entail.

Overview

What we tested

[Link to Figma](#)

Participants walked through high-fidelity design mockups under a given scenario, which allowed us to:

- 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
- Evaluate our design choices around finding and certifying in-progress audit submissions

Study limitation

- Participation was limited to sighted users who could visually interact with a clickable prototype; we couldn't include users who rely on assistive technology.

The top screenshot shows the 'D.C. CENTRAL KITCHEN, INC. (THE)' audit submission page. It features a header with the FAC.gov logo and navigation links. Below the header, there's a section for 'My audit submissions' with a table of tasks. The table has columns for 'Tasks', 'Done', 'Completed by', 'Last edited', and 'Download'. Two tasks are listed: 'Unlock and edit Form SF-SAC' and 'Re-upload audit report', both marked as 'Done' and completed by 'Natalie Calderon'. Below the table, there's a section for 'Auditee certification' with a progress bar and a checklist.

The bottom screenshot shows the 'Auditee certification' page. It features a header with the FAC.gov logo and navigation links. Below the header, there's a section for 'My audit submissions' with a table of tasks. The table has columns for 'Tasks', 'Done', 'Completed by', 'Last edited', and 'Download'. Two tasks are listed: 'Unlock and edit Form SF-SAC' and 'Re-upload audit report', both marked as 'Done' and completed by 'Natalie Calderon'. Below the table, there's a section for 'Auditee certification' with a progress bar and a checklist.

Tasks	Done	Completed by	Last edited	Download
Unlock and edit Form SF-SAC	✓	Natalie Calderon ncaldaron@auditorpros.com	Aug 14, 2022 4:06 PM ET	XLSX
Re-upload audit report	✓	Natalie Calderon ncaldaron@auditorpros.com	Aug 15, 2022 3:13 PM ET	PDF

Auditee certification

1 SF-SAC visibility 2 Content checklist 3 Agree and sign 4 Certified

Determine if the audit should make all information contained in the form SF-SAC and reporting package publicly available online.

I certify that, to the best of my knowledge and belief, the auditee has:

- ☐ Ensured that the form SF-SAC data and reporting package do not include protected personally identifiable information (protected PII), or if they do, the Federal Audit Clearinghouse (FAC) is authorized to publicly publish all information contained in the form SF-SAC data and reporting package.
- ☐ Qualified as an Indian Tribe or Tribal Organization and opts not to authorize the FAC to make the reporting package publicly available. ([What's the difference?](#))

[Save and continue to next section](#)

1/ What we did

Participants

9 auditee certifying officials representing a range of entities (6 nonprofit, 1 higher education, 1 local government, 1 state government) who have been active on the FAC website in the past two years.

Research questions

- Are auditees able to navigate the FAC prototype?
- How involved are auditees in the single audit submission process?
- How do auditees review their single audits for submission?
- Where do auditees get stuck in the FAC submission process?
- ~~• Do tribal nations have different needs than other grant recipients?~~
 - ! We couldn't get at this question, because we didn't have any participants representing tribal nations or entities

Milestone 3: Federal awards, Excel upload patterns

Value delivered: While the current FAC allows users to submit form data and excel files, it's most valuable (and quite possibly sufficient for MVP release) to just allow them to upload templated excel files for their audit. This milestone will focus on an end to end solution (including API) for the first excel uploading screen, "federal awards", and will provide a foundational pattern for subsequent excel upload screens in the SF-SAC.

Specific deliverables (full list [here](#)):

- [Implement Federal Awards screen](#)
- [Excel Generation functionality](#)
- [Excel Uploading functionality](#)
- [Federal awards validation](#)
- [Federal Awards API Endpoints](#)
- [ADR - Decide on immediate versus long-term approach to changing form structure](#)
- [\(design/research\) webforms in addition to excel](#)

Milestone 4: Submit an entire SF-SAC

Value delivered: Now that auditees have filled out basic information about their audit submission, they need to be able to submit the audit itself. It's important to validate excel files and PDF uploads to reduce the chance of submitting an incomplete audit, which consumes time of both government staff and auditee staff.

NOTE: This might be multiple milestones depending on how Milestone 3 goes.

Specific deliverables: (full list [here](#))

- [SF-FAC section page heading](#)
- [Notes to SEFA screen](#) (placeholder)
- [Audit Information screen](#) (form)
- [Award Findings screen](#) (Excel upload)
- Findings Text screen (Excel upload)
- CAP Text screen (Excel upload)
- Additional EINs (Excel upload + form)
- Secondary Auditors (placeholder)
- Finalize / Check for errors

Milestone 5: Upload and finalize audit package

How does this research relate to the product roadmap?

Milestone 3: Federal awards, Excel upload patterns

Value delivered: While the current FAC allows users to submit form data and excel files, it's most valuable (and quite possibly sufficient for MVP release) to just allow them to upload templated excel files for their audit. This milestone will focus on an end to end solution (including API) for the first excel uploading screen, "federal awards", and will provide a foundational pattern for subsequent excel upload screens in the SF-SAC.

Specific deliverables (full list [here](#)):

- [Implement Federal Awards screen](#)
- [Excel Generation functionality](#)
- [Excel Uploading functionality](#)
- [Federal awards validation](#)
- [Federal Awards API Endpoints](#)
- [ADR - Decide on immediate versus long-term approach to changing form structure](#)
- [\(design/research\) webforms in addition to excel](#)

Milestone 4: Submit an entire SF-SAC

Value delivered: Now that auditees have filled out basic information about their audit submission, they need to be able to submit the audit itself. It's important to validate excel files and PDF uploads to reduce the chance of submitting an incomplete audit, which consumes time of both government staff and auditee staff.

NOTE: This might be multiple milestones depending on how Milestone 3 goes.

Specific deliverables: (full list [here](#))

- [SF-FAC section page heading](#)
- [Notes to SEFA screen](#) (placeholder)
- [Audit Information screen](#) (form)
- [Award Findings screen](#) (Excel upload)
- [Findings Text screen](#) (Excel upload)
- [CAP Text screen](#) (Excel upload)
- [Additional EINs](#) (Excel upload + form)
- [Secondary Auditors](#) (placeholder)
- [Finalize / Check for errors](#)

Milestone 5: Upload and finalize audit package

We'd been operating on the assumption that auditees don't really touch a lot of this stuff, but we needed to validate that assumption.

2/ What we learned

② **Question:** Are auditees able to navigate the FAC prototype?

③ **Answer:** YES! All of our participants **successfully completed** the audit submission certification task.

“

Of most of the federal online systems we access, what I'm looking at today feels intuitive, and I think about other ones I've had to use have been very hard to use.

—Participant 3

”

How involved are auditees in the single audit submission process?

They're not very involved! To auditees:

- The FAC submission is separate from the single audit process.
- The single audit happens irrespective of the FAC and is complete often weeks before the FAC submission deadline.
- A complete, accurate single audit submission is the auditor's responsibility.

“[I probably spend] only about 30 minutes [in the FAC per year]... I never knew that you could go there any other time. It was only through reading about what you're wanting to do where I was like “really?!” So, CPA for 39 years, I never knew that you could go there.”

“I could [fix an error], but it's the auditor's responsibility, and I want them to know they need to fix it.”

How do auditees review their single audits for submission?

Auditee reviews happen outside of the FAC before a new submission is even created!

- Auditees are only interested in the pdf audit report, they don't look at the SF-SAC; people we talked to didn't know what it was.
- By the time auditees get to the FAC, they've already reviewed the pdf audit report many times; many aren't inclined to download it to review the details again.
- Some auditees wanted a way to do a quick check of key figures, names, and dates in the audit report without downloading a pdf.
- When prompted, most were inclined to download docs to review **from the report home page** prior to clicking "auditee certification."

"Normally, even though I'd seen it, I'd go in and look at...the report itself."

"I guess there's no way around downloading... I just want a way to look at [audit report pdf] and know it's the final report from the auditors"

"...I'm going to have a printed copy of the report or a pdf from the auditors, so I've seen what should be in the system. I'd scroll through to see the pages are all correct."

Where do auditees get stuck in the FAC submission process?

In the middle and at the end!

- Auditees stalled on the report homepage. They weren't sure of the process and were overwhelmed by the number of actions it appeared they could take.
- At the certification step, non-tribal auditees were tripped up by seeing information that only applied to tribal entities.
- The certify step being on it's own page appeared a bit disconnected from the statement to which auditees were agreeing.
- After clicking "certify," auditees were unsure about what would happen next and whether they were "done."

"I've been doing it a long time, but it's only once a year. If they had it in the system where they said what the next step was it would be helpful."

"After they certify it though should they submit, or should I submit?"

"First time around, I might wonder 'what happens after you certify?'"

3/ More insights & recommendations

Severity ratings

Minor: Cosmetic issues, spelling issues, non-critical workflow issues

Serious: Normal status for an issue

Major: Loss of functionality, problematic impact on a person's workflow

Critical: System crashes, workflow breakdown, complete loss of focus for a specific task, loss of information

Fatal: Blocker, issue prevents further use

Additional insights & recs | **FAC Homepage**

SEVERITY: SERIOUS

The labels on the sign in buttons should be consistent. People found two sign in buttons named different things confusing.

SEVERITY: MINOR

There's an opportunity for the homepage to communicate why the single audit matters. FAC submission feels to auditees like an overhead task.

SEVERITY: MINOR

There are still opportunities to improve the homepage copy. The \$750K threshold does not actually apply to all types of awards, and some folks wondered about this.



The Federal Audit Clearinghouse (FAC) is the place to submit and review federal grant audits.

When an organization spends \$750,000 or more in federal grant funds in a given year, they are required to submit an audit.

The FAC is moving to a new home at the General Services Administration (GSA). Only audits from 2022 will be searchable on fac.gov for now. [Please use the U.S. Census Bureau FAC site to search for older records.](#)

[Sign in](#)

Sign in to submit and review your audits.

[Search older audit reports](#)

Search audit report records from before 2022.
You don't need a FAC account to search.

Explore additional resources on FAC.gov:

[Validate my audit PDF](#)[Federal Cognizant Agency list \(XLS\)](#)[Federal program contacts](#)[Audit Component Examples](#)[Accounting](#)[Communities of practice](#)[Federal Awards](#)[Data & Research](#)[Policy](#)



[Search audit reports](#) ▾

[Resources](#) ▾

[FAQs](#)

[Contact us](#)

[Sign out](#)
benito.martinezcasio@...

[My audit submissions](#) » D.C. CENTRAL KITCHEN, INC. (THE)

D.C. CENTRAL KITCHEN, INC. (THE)

[Manage report access](#)

View your progress and complete a single audit report. Certain pages become locked and cannot be edited once they are finalized.

Tasks	Done	Completed by	Last edited	Download
Unlock and edit Form SF-SAC	✓	Natalie Caldaron ncaldaron@auditorpros.com	Aug 14, 2022 4:06 PM ET	XLSX
Re-upload audit report	✓	Natalie Caldaron ncaldaron@auditorpros.com	Aug 15, 2022 3:13 PM ET	PDF
Auditee Certification	●			
Auditor Certification	●			
Submit to FAC for processing	●			

Additional insights & recs | **Report home**

SEVERITY: MAJOR

Don't over rely on button labels and states to communicate the submission process. Button states (primary, disabled, and locked) are trying to communicate too much about what submission entails. Auditees struggled to see what they could and couldn't do next.

SEVERITY: SERIOUS

Make it more obvious what a user can and cannot do. Having both the auditor and auditee certification buttons enabled confused some auditees, who wondered if they would somehow be able to certify both.

Additional insights & recs | **Report home (cont.)**

SEVERITY: MAJOR

Auditees unclear on the submission process are at risk of unlocking finalized forms by mistake because they think they need to in order to certify. **Unlock SF-SAC / audit report pdf appeared to be new functionality**—previously, the feature was more hidden. Mistakenly unlocking these forms could have cascading negative effects—forms would need to be recertified by auditors (often a partner at a CPA firm—very busy folks!).

Additional insights & recs | Certification

SEVERITY: MAJOR

Consider how to **better support auditees' verification of audit report details prior to certifying**, given that they are not inclined to download and re-review a full audit report.

FAC.gov Search audit reports Resources FAQs Contact us Sign out benito.martinezcasas@...

My audit submissions > D.C. CENTRAL KITCHEN, INC. (THE) > Auditee certification

Auditee certification

1 SF-SAC visibility **2** Content checklist **3** Agree and sign **4** Certified

Check the box next to each item to signify you agree.

All boxes must be checked in order to certify.

- ☐ Ensured that the form SF-SAC data and reporting package do not include business identifiable information, or if they do, the FAC is authorized to publicly publish all information contained in the form SF-SAC data and reporting package.
- ☐ Complied with the requirements of 2 CFR Part 200 Subpart F specific to the auditee.
- ☐ Prepared the data in this form SF-SAC in accordance with 2 CFR Part 200 Subpart F and the accompanying instructions to this form SF-FAC.
- ☐ Included all information required to be reported in this form SF-SAC in its entirety and such information is accurate and complete.
- ☐ Engaged an auditor to perform an audit in accordance with 2 CFR Part 200 Subpart F for the period described in Part I, Items 1 and 3.
- ☐ Ensured the auditor has completed such audit and issued the signed audit report required by 2 CFR 200.515 which states that the audit was conducted in accordance with the audit requirements of the Uniform Guidance.
- ☐ Authorized the FAC to make the form SF-SAC data and reporting package publicly available online.

Save and continue to next section

Additional insights & recs | Certification

SEVERITY: SERIOUS

On the certification statement **only show the option that is relevant to the type of entity the submission is for** (tribal or non-tribal). Auditees were confused by seeing an option that didn't apply to them.

An official website of the United States government [Here's how you know](#) [español](#) [English](#) [繁體中文](#) [简体中文](#) [Tiếng Việt](#) [한국어](#) [Tagalog](#)

FAC.gov Search audit reports Resources FAQs Contact us [Sign out benito.martinezcasio@...](#)

[My audit submissions](#) > [D.C. CENTRAL KITCHEN, INC. \(THE\)](#) > [Auditee certification](#)

Auditee certification

[SF-SAC XLSX](#)
[Audit Report PDF](#)
[Back to report home](#)

Auditee certification

1 SF-SAC visibility 2 Content checklist 3 Agree and sign 4 Certified

Determine if the audit should make all information contained in the form SF-SAC and reporting package publicly available online.

I certify that, to the best of my knowledge and belief, the auditee has:

- ☐ Ensured that the form SF-SAC data and reporting package do not include protected personally identifiable information (protected PII), or if they do, the Federal Audit Clearinghouse (FAC) is authorized to publicly publish all information contained in the form SF-SAC data and reporting package.
- ☐ Qualified as an Indian Tribe or Tribal Organization and opts not to authorize the FAC to make the reporting package publicly available. ([What's the difference?](#))

[Save and continue to next section](#)

Additional insights & recs | Resources

SEVERITY: MINOR

Consider adding guidance specific to first-time visitors. A few people hoped for live chat support, particularly geared to folks logging in for the first time.

SEVERITY: SERIOUS

Consider providing a clear path to OMB guidance from the persistent top navigation. People expected to find a prominent way to get “**OMB Guidance**” or “**Guidelines**” on the homepage and looked for ways to reference OMB guidance throughout their experience.



Search audit reports ▾

Resources ▾

FAQs

Contact us




Sign out
benito.martinezocasio@...

[My audit submissions](#) » D.C. CENTRAL KITCHEN, INC. (THE)

Additional insights & recs | Login.gov

SEVERITY: MINOR

Remove reference to the Census Bureau at the login step. This confused some people. Even folks familiar with the FAC may not have been very aware that it's been housed at Census.



Federal Audit Clearinghouse (FAC) is using Login.gov to allow you to sign into your account safely and securely.

You cannot use Census FAC credentials to access the new system.


Email address

Password ☐ Show password

[Sign in](#)

[Create an Account](#)

[Sign in with your government employee ID](#)

 If you're creating an account, you'll need a **current state-issued ID**.

You will also need [+](#)

[Back to FAC](#)

[Forgot your password?](#)

[Security Practices and Privacy Act Statement](#)

[Privacy Act Statement](#)

Thanks!

Contact 18F@gsa.gov

Follow @18F

Work together github.com/18F



New user stories for the MVP

Page/feature	User story	Priority
Report home	<u>As an auditor or auditee working on a particular submission, I need to know which of the remaining steps I can do, and which steps need to be done by someone else so that I'm clear on what needs to happen to complete my submission.</u>	High
Report home	<u>As an auditor or auditee, I'd like the action I need to take on the report home page to be explicit so that I don't become overwhelmed by too many options / buttons</u>	High
Homepage	<u>As a site visitor, I need consistent messaging to let me know I'm logging in to the correct place.</u>	High
Homepage	<u>As an auditor or auditee, I need to know whether the types of awards my entity got are subject to audit before I sign in to create a submission so that I don't start a submission when I don't need to.</u>	Medium

New user stories for the MVP

Page/feature	User story	Priority
Audit report	As an auditee, I'd like an explanation of what the SF-SAC is in terms that I can understand, so that I can know whether it's important to me / something I need to look at.	Low
Audit report	<u>As a user, I'd like to know what kinds of notifications will be triggered by my actions so that I can avoid sending duplicate emails.</u>	High
Audit report	As a certifying official, I need my certification process to be flexible enough to allow me to certify without spending a lot of time re-reviewing the audit submission. [add to story map, but no new issue needed]	Medium
Manage access	<u>As a user on the manage access page, I need to understand what changing a user will do before I do it so that I don't accidentally change someone's access to the submission in a way I didn't intend.</u>	Low
Manage access	<u>As a user on the manage access page, I need to know whether a report creator can also play another role (e.g., certifier) so that I can feel confident assigning the correct people to the correct roles</u>	Low

New user stories for the MVP

Page/feature	User story	Priority
My audit submissions	<u>As an auditor, I need to know which audit submissions are most urgent to work on.</u>	High
Top nav/ resources	<u>As a user, I need clear paths to specific kinds of resources (including troubleshooting, help for first-time users, and OMB guidance) from the homepage, so that I can get the info I need to proceed with my audit submission work.</u>	Medium
Login	<u>As an auditee or auditor, I need the login process to be free of references to Census systems that are not longer relevant to my current task so that I can proceed to logging in without confusion.</u>	Medium

New user stories for later release

Page/feature	User story	Priority
My audit submissions	As an auditee or auditor, I'd like a way to delete draft submissions from my list of audits.	Low
Top nav/ resources	As an auditor or auditee, I'd like a quick way to navigate to my entity's past few years audit submissions while I'm working on this year's submission so that I can learn from past examples.	Low
Certification	As an auditee, I need the auditee certifying statement to be specific to the type of entity I represent (tribal/non-tribal), so that I don't get confused by information that doesn't apply to me.	Medium
Audit report	As an auditee, I'd like a way to quickly check key figures, names, and dates without having to download anything before I certify my audit submission.	Medium
Top nav/ resources	As an auditor or auditee, I need to know which past audits I can search among while logged in so that I can quickly find the reports I'm looking for.	Low