

Audits of States, Local Governments, and Non-Profit Organizations



EXECUTIVE OFFICE OF THE PRESIDENT
OFFICE OF MANAGEMENT AND BUDGET
WASHINGTON D.C. 20503

OFFICE OF MANAGEMENT AND BUDGET

Audits of States, Local Governments, and Non-Profit Organizations; Circular A-133 Compliance Supplement.

AGENCY: Office of Management and Budget.

ACTION: Notice of availability of the 1998 Circular A-133 Compliance Supplement.

SUMMARY: On June 30, 1997 (62 FR 35278), the Office of Management and Budget (OMB) issued the final notice of revision to Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations." The notice also offered interested parties an opportunity to comment on Appendix B to Circular A-133 which was entitled "Circular A-133 Compliance Supplement (provisional)." OMB received comments from eight different respondents. In general, commenters were very satisfied with the approach and clarity of the document. The 1998 Circular A-133 Compliance Supplement (1998 Supplement) has been updated to add 47 additional programs, update for program changes, make technical corrections, and make changes reflected in the public comment letters. A list of changes to the 1998 Supplement can be found at Appendix 5 of the supplement. Due to its length, the 1998 Supplement is not included in this Notice. See Addresses for information about how to obtain a copy. OMB intends to annually review, revise and/or update this supplement.

This notice also offers interested parties an opportunity to comment on the 1998 Supplement.

DATES: The 1998 Supplement will apply to audits of fiscal years beginning after June 30, 1997 and supersedes the provisional "OMB Circular A-133 Compliance Supplement" issued on June 30, 1997. All comments on the 1998 Supplement should be in writing and must be received by October 31, 1998. Late comments will be considered to the extent practicable.

ADDRESSES: Copies of the 1998 Supplement may be purchased at any Government Printing Office

(GPO) bookstore (stock no. 041-001-00507-2). The main GPO bookstore is located at 710 North Capitol Street, NW, Washington, DC 20401, (202) 512-0132. A copy may also be obtained from OMB home page on the Internet which is located at /OMB.

Comments on the 1998 Supplement should be mailed to the Office of Management and Budget, Office of Federal Financial Management, Financial Standards and Reporting Branch, Room 6025, New Executive Office Building, Washington, DC 20503. Where possible, comments should reference the applicable page numbers. When comments of five pages or less are sent in by facsimile (fax), they should be faxed to (202) 395-4915. Electronic mail comments may be submitted to RAMSEY_T@A1.EOP.GOV. Please include the full body of the electronic mail comments in the text of the message and not as an attachment. Please include the name, title, organization, postal address, phone number, and E-mail address in the text of the message.

FOR FURTHER INFORMATION CONTACT: Recipients should contact their cognizant or oversight agency for audit, or Federal awarding agency, as may be appropriate in the circumstances. Subrecipients should contact their pass through entity. Federal agencies should contact Terrill W. Ramsey, Office of Management and Budget, Office of Federal Financial Management, Financial Standards and Reporting Branch, telephone (202) 395-3993.

Jacob J. Lew

Acting Director