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OFFICE OF MANAGEMENT AND BUDGET

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

AGENCY: Executive Office of the President, Office of Management and Budget.

ACTION: Notice of availability of the 2014 OMB Circular A-133 Compliance Supplement.

SUMMARY: This notice announces the availability of the 2014 OMB Circular A-133 Compliance Supplement (Supplement). The notice also offers interested parties an opportunity to comment on the 2014 Supplement. The 2014 Supplement adds five new programs, which are added to existing clusters. It deletes 17 programs and has also been updated for program changes and technical corrections.

The five added programs are:

- CFDA 20.527 – Public Transportation Emergency Relief Program
- CFDA 66.482 – Disaster Relief Appropriations Act (DRAA)
Hurricane Sandy Capitalization Grants for Clean Water State
Revolving Funds (as part of a new cluster)

- CFDA 66.483 – Disaster Relief Appropriations Act (DRAA)
Hurricane Sandy Capitalization Grants for Drinking Water State
Revolving Funds (as part of new cluster)
- CFDA 93.095 – HHS Programs For Disaster Relief Appropriations
Act–Non-Construction, and 93.096 – HHS Programs For Disaster
Relief Appropriations Act-Construction as a new cluster
- CFDA 93.525 – State Planning and Establishment Grants for the
Affordable Care Act (ACA)’s Exchanges

The 17 deleted programs are:

- CFDA 11.555 – Public Safety Interoperable Communications Grant
Program
- CFDA 84.186 – Safe and Drug-Free Schools and Communities—State
Grants
- CFDA 84.298 – State Grants for Innovative Programs
- CFDA 84.318 – Education Technology State Grants
- CFDA 97.024 – Emergency Food and Shelter National Board Program
- CFDA 14.318 – Assisted Housing Stability and Energy and Green
Retrofit

Investments Program (Recovery Act Funded)

- CFDA 14.882 – Native American Housing Block Grants (Formula)

Recovery Act Funded

- CFDA 14.883 – Native Hawaiian Housing Block Grants

(Recovery Act Funded)

- CFDA 14.886 – Indian Community Development Block Grant

Program

(Recovery Act Funded)

- CFDA 14.887 – Native American Housing Block Grants

(Competitive)

Recovery Act Funded

- CFDA 84.386 – Education Technology State Grants, Recovery Act

- CFDA 84.389 – Title I Grants to Local Educational Agencies,

Recovery Act

- CFDA 84.401 – Impact Aid – School Construction, Recovery Act

- CFDA 84.404 – Impact Aid – School Construction Formula Grant,

Recovery Act

- CFDA 84.410 – Education Jobs Fund
- CFDA 93.716 – ARRA – Temporary Assistance for Needy Families
Supplemental Grants
- CFDA 93.720 – ARRA – Survey and Certification Ambulatory Surgical
Center Healthcare Associated Infection (ASC-HAI) Prevention Initiative

A list of changes to the 2014 Supplement can be found at Appendix V. Appendix VII provides an audit alert concerning deletion of American Recovery and Reinvestment Act programs from clusters (which accounts for many of the deleted programs) and a preview of types of revisions to the FY 2015 Compliance Supplement based on the OMB guidance issued December 26, 2013.

Due to its length, the 2014 Supplement is not included in this Notice. See “**Addresses**” for information about how to obtain a copy either on line or through the Government Printing Office.

DATES: The 2014 Supplement supersedes the 2013 Supplement and will apply to audits of fiscal years beginning after June 30, 2013. All comments on the 2014 Supplement must be in writing and received by October 31, 2014. Late

comments will be considered to the extent practicable. We received no comments on the 2013 Supplement.

Due to potential delays in OMB's receipt and processing of mail sent through the U.S. Postal Service, we encourage respondents to submit comments electronically to ensure timely receipt. We cannot guarantee that comments mailed will be received before the comment closing date.

Electronic mail comments may be submitted to: Hai_M._Tran@omb.eop.gov. Please include "A-133 Compliance Supplement - 2014" in the subject line and the full body of your comments in the text of the electronic message and as an attachment. Please include your name, title, organization, postal address, telephone number, and e-mail address in the text of the message. Comments may also be submitted via facsimile at 202-395-3952.

Comments may be mailed to Gilbert Tran, Office of Federal Financial Management, Office of Management and Budget, 725 17th street NW, Room 6025, New Executive Office Building, Washington, DC 20503.

Comments may also be sent through <http://www.regulations.gov> – a Federal E-Government website that allows the public to find, review, and submit comments on documents that agencies have published in the **Federal Register** and that are open for comment. Simply type "A-133 Compliance Supplement – 2014" (in

quotes) in the Comment or Submission search box, click Go, and follow the instructions for submitting comments. Comments received through the website by the date specified above will be included as part of the official record.

ADDRESSES: The 2014 Supplement is available online on the OMB home page at http://www.whitehouse.gov/omb/financial_fin_single_audit

FOR FURTHER INFORMATION CONTACT: Recipients and auditors should contact their cognizant or oversight agency for audit, or Federal awarding agency, as appropriate under the circumstances. The Federal agency contacts are listed in Appendix III of the Supplement. Subrecipients should contact their pass-through entity. Federal agencies should contact Gilbert Tran, Office of Management and Budget, Office of Federal Financial Management, at (202) 395-3052.

Mark Reger,
Deputy Controller.

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