



This document is scheduled to be published in the Federal Register on 07/14/2015 and available online at <http://federalregister.gov/a/2015-17236>, and on FDsys.gov

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 2015 OMB Circular A-133 Compliance Supplement.

SUMMARY: This notice announces the availability of the 2015 OMB Circular A-133 Compliance Supplement (Supplement). The notice also offers interested parties an opportunity to comment on the 2015 Supplement.

DATES: The 2015 Supplement supersedes the 2014 Supplement and will apply to audits of fiscal years beginning after June 30, 2014. All comments on the 2015 Supplement must be in writing and received by October 31, 2015. Late comments will be considered to the extent practicable. We received no comments on the 2014 Supplement.

See the *Comments* section of SUPPLEMENTARY INFORMATION for further information on submitting comments.

ADDRESSES: The 2015 Supplement is available online on the OMB home page at

https://www.whitehouse.gov/omb/circulars/a133_compliance_supplement_2015

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.

SUPPLEMENTARY INFORMATION:

Synopsis of 2015 Supplement

The 2015 Supplement adds five new programs and deletes 11 programs (including nine completed under the American Recovery and Reinvestment Act). It has also updated for program changes and technical corrections. In addition, it removed two compliance requirements from the standard list of such requirements: Davis Bacon (formerly compliance requirement D) and Real Property Acquisition and Relocation Assistance (formerly compliance requirement K). Part 3 – Compliance Requirements is divided into two subparts.

Subpart 3.1 is applicable to awards issued prior to December 26, 2014 and

Subpart 3.2 is applicable to awards issued on or after December 26, 2014.

The five added programs are:

- CFDA 14.267 – Continuum of Care (CoC) Program
- CFDA 14.269 – Hurricane Sandy Community Development Block Grant Disaster Recovery Grants (CDBG-DR)
- CFDA 20.616 – National Priority Safety Programs (as part of existing cluster 20.001 – Wage Rate Requirements Cross Cutting Section)
- CFDA 21.015 – Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States
- CFDA 93.545 – Consumer Operated and Oriented Plan (CO-OP) Program

The eleven deleted programs are:

- CFDA 93.991 – Preventive Health and Services Block Grant
- CFDA 84.037 - Student Financial Assistance Cluster– Perkins Loan Cancellations (part of Student Financial Aid Cluster)
- CFDA 14.253 – Community Development Block Grant ARRA Entitlement Grants (CDBG-R) (Recovery Act Funded)
- CFDA 14.254 – Community Development Block Grants/Special Purpose Grants/Insular Areas - (Recovery Act Funded)
- CFDA 14.255 – Community Development Block Grants/State’s Program and Non-Entitlement Grants in Hawaii - (Recovery Act Funded)
- CFDA 14.884 – Public Housing Capital Fund Competitive (Recovery Act Funded)
- CFDA 14.885 – Public Housing Capital Fund Stimulus (Formula)

(Recovery Act Funded)

- CFDA 16.803 – Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories
- CFDA 16.804 – Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to Units of Local Government
- CFDA 93.719 – State Grants to Promote Health Information Technology
- CFDA 93.408 – Nurse Faculty Loan Program (ARRA-NFLP)

A list of changes to the 2015 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), an updated coverage treatment of National Institutes of Health awards and low-risk auditee criteria.

Due to its length, the 2015 Supplement is not included in this notice. See **ADDRESSES** for information about how to obtain a copy online.

Comments

Electronic mail comments may be submitted to: Hai_M._Tran@omb.eop.gov.

Please include “A-133 Compliance Supplement - 2015” 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.

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.

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 – 2015” (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.

Mark Reger

Deputy Controller

[FR Doc. 2015-17236 Filed: 7/13/2015 08:45 am; Publication Date: 7/14/2015]