Exhibit 1

(1-15-79) SPECIAL PN

The following is a sample monthly report on the status of EDM funds transferred to other sgentles.

It will be noted that, for continuing (no-yeat) lunds, and for prior year annual funds, totals are broken down to show separately cumulative amounts:

(a) As of June 30 each year.

(b) Trom the beginning of the current fiscal year to the reporting date.

Konth October 1965

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FmHA Instruction 1942-A (Guide 13) (Attachment 1) (Page 5)

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AGREEMENT FOR ENGINEERING SERVICES (FmHA/EPA Jointly Funded Projects)

THIS Agreement, made this	_ day of _		, 19			by and between		
		, he	reafter ref	erred	to a	is the	OWNER, and	
The OWNER intends to construct a Project consis	sting of			1,t	1.1			
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in _____County, State of ______, which may be paid for in part with financial assistance from the United States of America acting through the Farmers Home Administration of the United States Department of Agriculture, hereinafter referred to as FmHA, pursuant to the Consolidated Farm and Rural Development Act (7 USC 1921 *et seq.*), and through the United States Environmental Protection Agency, hereinafter referred to as EPA, pursuant to the Clean Water Act, as amended (33 USC. 1251 *et seq.*). Neither the United States nor any of its departments, agencies, or employees is or will be a party to this Agreement or any subagreement. The ENGINEER agrees to perform the various professional engineering services for the design and construction of said Project in accordance with the provisions of this Agreement.

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#### SECTION A - GENERAL PROVISIONS

#### 1. General

(a) This Agreement represents the entire and integrated Agreement between the OWNER and the ENGINEER for the Project and supersedes all prior negotiations, representations or agreements, either written or oral. In the event any provisions of this Agreement or any subsequent addendum shall be held to be invalid and unenforceable, the remaining provisions shall be valid and binding upon the parties. One or more waivers by either party of any provision, term, condition or covenant shall not be construed by the other party as a waiver of a subsequent breach of the same by the other party. The General Provisions of this Agreement supersede any conflicting SPECIAL PROVISIONS.

(b) The ENGINEER will cooperate and work closely with FmHA, EPA and State representatives.

(c) The ENGINEER will attend conferences and public hearings with the OWNER, representatives of FmHA and EPA, or other interested parties and provide assistance in connection with such undertakings as may be reasonably necessary in connection with this Project.

#### 2. Approvals

(a) This Agreement shall not become effective until approved by FmHA. Such approval shall be evidenced by the signature of a duly authorized representative of FmHA in the space provided in the Attachments to this Agreement. The approval shall in no way commit FmHA to render financial assistance to the OWNER. FmHA is without liability for any payment hereunder, but in the event such assistance is provided, the approval shall signify that the provisions of this Agreement are consistent with the requirements of FmHA.

(b) Review or approval of documents by or for EPA or FmHA under this Agreement is for administrative purposes only and does not relieve the ENGINEER or OWNER of their responsibilities to design, construct and operate the Project as required under law, regulations, permits and good management practices.

#### **3. Responsibilities of the ENGINEER**

(a) The ENGINEER shall be responsible for the professional quality, technical accuracy, timely completion, and the coordination of all design drawings, specifications, reports, and other services

furnished by the ENGINEER under this Agreement. If this Agreement involves environmental measures or data generation, the ENGINEER shall comply with EPA quality assurance requirements in 40 CFR 30.503. The ENGINEER shall keep the OWNER informed of the performance of the ENGINEER's duties under this Agreement. The ENGINEER, shall promptly and without additional compensation, correct or revise any errors, omissions, or other deficiencies in the design drawings, specifications, reports, and other services.

(b) The ENGINEER shall perform the professional services necessary to accomplish the work specified in this Agreement, in accordance with this Agreement and applicable EPA requirements in effect on the date of execution of the EPA assistance agreement for this Project.

(c) The OWNER's, FmHA's, or EPA's review or approval of design drawings, specifications, reports, and other services furnished hereunder shall not in any way relieve the ENGINEER of responsibility for the technical adequacy of the work. Neither the OWNER's, FmHA's, nor EPA's review, approval or acceptance of, nor payment for any of the services shall be construed as a waiver of any rights under this Agreement or of any cause of action arising out of the performance of this Agreement.

(d) The ENGINEER shall be and shall remain liable, in accordance with applicable law, for all damages to the OWNER caused by the ENGINEER's negligent performance of any of the services furnished under this Agreement, except for errors, ommissions or other deficiencies to the extent attributable to the OWNER or OWNER-furnished data. The ENGINEER shall not be responsible for any time delays in the Project caused by circumstances beyond the ENGINEER's control.

(e) The ENGINEER's obligations under this clause are in addition to the ENGINEER's other express or implied assurances under this Agreement or State law and in no way diminish any other rights that the OWNER may have against the ENGINEER for faulty materials, equipment, or work.

#### 4. Responsibilities of the OWNER

(a) The OWNER shall designate in writing a person authorized to act as the OWNER's representative The OWNER or its representative shall receive and examine documents submitted by the ENGINEER. interpret and define the OWNER's policies and render decisions and authorizations promptly in writing.

(b) The OWNER shall provide to the ENGINEER full and free access to enter upon all property required for the performance of the ENGINEER's services under this Agreement.

### 5. Changes

(a) The OWNER may, at any time, with prior approval of FmHA, by written order make changes within the general scope of this Agreement in the services or work to be performed. If such changes cause an increase or decrease in the ENGINEER's cost or time required to perform any services under this Agreement, whether or not changed by any order, the OWNER shall make an equitable adjustment and modify this Agreement in writing. The ENGINEER must assert any claim for adjustment under this clause in writing within thirty (30) days from the date it receives the OWNER's notification of change, unless the OWNER grants additional time before the date of final payment.

(b) No services for which the ENGINEER will charge an additional compensation shall be furnished without the written authorization of the OWNER.

#### 6. Termination of Contract

(a) This Agreement may be terminated in whole or in part in writing by either party in the event of substantial failure by the other party to fulfill its obligations under this Agreement through no fault of the terminating party, provided that no such termination may be effected unless the other party is given (1) not less than ten (10) calendar days written notice (delivered by certified mail, return receipt requested) of intent to terminate and (2) an opportunity for consultation with the terminating party before termination.

(b) This Agreement may be terminated in whole or in part in writing by the OWNER for its convenience, provided that the ENGINEER is given (1) not less than ten (10) calendar days written notice (delivered by certified mail, return receipt requested) of intent to terminate, and (2) an opportunity for consultation with the OWNER prior to termination.

(c) If termination for default is effected by the OWNER, an equitable adjustment in the price provided for in this Agreement shall be made, but (1) no amount shall be allowed for anticipated profit on unperformed services or other work, and (2) any

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payment due to the ENGINEER at the time of termination may be adjusted to cover any additional costs to the OWNER because of the ENGINEER's default. If termination for default is effected by the ENGINEER, or if termination for convenience is effected by the OWNER, the equitable adjustment shall include a reasonable profit for services or other work performed. The equitable adjustment for any termination shall provide for payment to the ENGINEER for services rendered and expenses incurred prior to the termination, in addition to termination settlement costs reasonably incurred by the ENGINEER relating to commitments which had become firm prior to the termination.

(d) Upon receipt of a termination action under paragraphs (a) or (b) above, the ENGINEER shall (1) promptly discontinue all affected work (unless the notice directs otherwise), and (2) deliver or otherwise make available to the OWNER within ten (10) days copies of all data, design drawings, specifications, reports, estimates, summaries and such other information and materials as may have been accumulated by the ENGINEER in performing this Agreement, whether completed or in process.

(e) Upon termination under paragraphs (a) or (b) above, the OWNER may take over the work and may award another party an Agreement to complete the work under this Agreement.

(f) If, after termination for failure of the ENGINEER to fulfill contractual obligations, it is determined that the ENGINEER had not failed to fulfill contractual obligations, the termination shall be deemed to have been for the convenience of the OWNER. In such event, adjustment of the Agreement price shall be made as provided in paragraph (c) of this clause.

# 7. Payment

(a) The ENGINEER will submit to the OWNER for services rendered an itemized bill showing charges for such services accompanied by any additional documentation requested by the OWNER.

(b) Payments for ENGINEERING SERVICES during the Design Phase (Section B-1 through B-9 of this Agreement) are due and payable in accordance with the following:

1. Twenty five percent (25%) of the firm fixed price set forth in Attachment I when (1) the design drawings and specifications are fifty percent (50%) complete and (2) the OWNER, as a potential EPA grant recipient, has received an advance of allowance for Project design from the State.

- 2. Ninety five percent (95%) of the firm fixed price set forth in Attachment I upon submission and acceptance by the OWNER of design drawings and specifications in a condition suitable for bidding purposes.
- 3. One hundred percent (100%) of the firm fixed price set forth in Attachment I upon award of construction contracts.

(c) Payments for ENGINEERING SERVICES during the Construction Phase (Section B-11 through B-22 of this Agreement) are due and payable monthly based on percent ratios identical to those approved by the ENGINEER as a basis upon which to make partial payments to the contractor(s).

(d) Payments for ENGINEERING SERVICES during the Operation Phase (Section B-24 through B-27 of this Agreement) are due and payable monthly based on one twelfth (1/12) of the firm fixed price set forth in Attachment III.

(e) Payment for ADDITIONAL ENGINEERING SERVICES (Section C of this Agreement) performed in accordance with this Agreement are due and payable in accordance with the following:

- 1. Monthly partial payments for firm fixed price Resident Project Inspection based on percent ratios identical to those approved by the ENGINEER as a basis upon which to make partial payments to the contractor(s), or
- 2. One hundred percent (100%) of the firm fixed price upon completion and acceptance by the OWNER of a completed ADDITIONAL ENGINEERING SERVICE, except as provided in 1 above, or

3. One hundred percent (100%) of monthly Cost Plus Fixed Fee or Per Diem invoices.

(f) No payment request made under this clause shall exceed the estimated amount and value of the work and services performed by the ENGINEER under this Agreement. The ENGINEER shall prepare the estimates of work performed and shall supplement them with such supporting data as the OWNER may require.

(g) Upon satisfactory completion of the work performed under this Agreement, as a condition

before final payment under this Agreement or as a termination settlement under this Agreement the ENGINEER shall execute and deliver to the OWNER a release of all claims against the OWNER arising under, or by virtue of, this Agreement, except claims which are specifically exempted by the ENGINEER to be set forth therein. Unless otherwise provided in this Agreement, by State law or otherwise expressly agreed to by the parties to this Agreement, final payment under this Agreement or settlement upon termination of this Agreement shall not constitute a waiver of the OWNER's claims against the ENGINEER or its sureties under this Agreement or applicable performance and payment bonds.

(h) Final payment under this Agreement or settlement upon termination of this Agreement shall not constitute a waiver of the OWNER's claims against the ENGINEER under this Agreement.

#### 8. Project Design

(a) Unless otherwise approved by the OWNER and FmHA, the ENGINEER shall specify materials, equipment, and processes which are readily available through competitive procurement and consistent with EPA and FmHA regulations.

(b) Where this Agreement exceeds \$100,000, the ENGINEER shall comply with all applicable standards, orders, or requirements issued under section 306 of the Clean Air Act (42 USC 1857(h)), section 508 of the Clean Water Act (33 USC 1368), Executive Order 11738, and EPA regulations (40 CFR Part 15) which prohibit the awarding of nonexempt Federal contracts, grants, or loans to facilities included on EPA's List of Violating Facilities. The ENGINEER will report violations to the EPA.

(c) Project design criteria should be consistent with the criteria set forth in the Facilities Plan that meets the requirements of 40 CFR Part 35.

### 9. Audit and Access to Records

(a) The ENGINEER shall maintain books, records, documents, and other evidence directly pertinent to performance on work under this Agreement in accordance with generally accepted accounting principles and practices consistently applied, and EPA and FmHA regulations in effect on the date of execution of this Agreement. The ENGINEER shall also maintain the financial information and data used by the ENGINEER in the preparation of support of the cost submission required under EPA regulations in effect on the date of execution for any negotiated agreement or amendment thereof and a copy of the cost summary submitted to the OWNER. The EPA, the FmHA, the Comptroller General of the United States, the U.S. Department of Labor, OWNER, and the State water pollution control agency or any of their duly authorized representatives shall have access to such books, records, documents, and other evidence for inspection, audit, and copying during normal business hours. The ENGINEER will provide proper facilities for such access and inspection.

(b) The ENGINEER agrees to make paragraphs (a) through (f) applicable to all agreements it awards in excess of \$10,000, at any tier, and to make paragraphs (a) through (f) of this clause applicable to all amendments directly related to Project performance.

(c) Audits conducted under this provision shall be in accordance with generally accepted auditing standards and established procedures and guidelines of the reviewing or audit agency(ies) and the General Accounting Office.

(d) The ENGINEER agrees to disclose all information and reports resulting from access to records under paragraphs (a) and (b) of this clause to any of the agencies referred to in paragraph (a).

(e) Records under paragraphs (a) and (b) above shall be maintained and made available by the ENGINEER during performance of services under this Agreement and for three (3) years from the date of final Federal assistance payment to the OWNER for the Project. In addition, those records which relate to any controversy arising under this Agreement, litigation, the settlement of claims arising out of such performance or to costs or items to which an audit exception has been taken shall be maintained and made available by the ENGINEER until three (3) years after the date of resolution of such appeal, litigation, claim or exception.

(f) This right of access clause applies to financial records pertaining to all agreements (except formally advertised, competitively awarded, fixed price agreements) and all agreement amendments regardless of the type of agreement. In addition this right of access applies to all records pertaining to all agreements and agreement amendments:

- 1. to the extent the records pertain directly to Agreement performance; or
- 2. if there is any indication that fraud, gross abuse or corrupt practices may be involved; or
- 3. if the Agreement is terminated for default or for convenience.

# 10. Subcontracts

(a) Any subcontractors and outside associates or consultants required by the ENGINEER in connection with services under this Agreement will be limited to such individuals or firms as were specifically identified and agreed to during negotiations, or as the OWNER specifically authorizes during the performance of this Agreement. The OWNER must give prior approval for any substitutions, additions or deletions to such subcontractors, associates, or consultants.

(b) The ENGINEER may not subcontract services in excess of thirty (30) percent of the contract price to subcontractors or consultants without the OWNER's prior written approval.

(c) The ENGINEER shall comply with the provisions of 40 CFR Part 33, Subpart B, Section 33.295, when subcontracting for services performed under this Agreement if procured after an award of an EPA grant for this Project.

### 11. Insurance

The ENGINEER further agrees to obtain and mantain, at the ENGINEER's expense, such insurance as will protect the ENGINEER from claims under the Workman's Compensation Act and such comprehensive general liability insurance as will protect the OWNER and the ENGINEER from all claims for bodily injury, death, or property damage which may arise from the performance by the ENGINEER or by the ENGINEER's employees of the ENGINEER's functions and services required under this Agreement.

#### 12. Equal Employment Opportunity

The ENGINEER shall comply with Executive Order 11246, entitled "Equal Employment Opportunity," as amended by Executive Order 11375, and as supplemented in Department of Labor regulations 41 CFR Part 60.

#### 13. Small, Minority, and Women's Businesses

The ENGINEER agrees to take affirmative steps to assure that small, minority, and women's businesses are utilized when possible as sources of supplies, equipment, construction and services. Affirmative steps shall include:

(a) Including qualified small, minority and women's businesses on solicitation lists.

(b) Assuring that small, minority and women's businesses are solicited whenever they are potential sources.

(c) When economically feasible, dividing total requirements into smaller tasks or quantities so as to permit maximum small, minority and women's businesses participation.

(d) Where the requirement permits, establishing delivery schedules which will encourage participation by small, minority and women's businesses.

(e) Using the services and assistance of the Small Business Administration and the Minority Business Development Agency of the Department of Commerce.

# 14. Data and Copyrights

This Agreement is subject to EPA requirements and regulations pertaining to copyrights and rights in data contained in 40 CFR Part 30, which covers items such as research, developmental, experimental or demonstration work with respect to any discovery or invention which arises or is developed in the course of or under this Agreement.

# 15. Gratuities

(a) If the OWNER finds after a notice and hearing that the ENGINEER or any of the ENGINEER's agents or representatives offered or gave gratuities (in the form of entertainment, gifts, or otherwise), to any official, employee, or agent of the OWNER, the State, EPA or FmHA in an attempt to secure this Agreement or favorable treatment in awarding, amending or making any determinations related to the performance of this Agreement, the OWNER may, by written notice to the ENGINEER, terminate this Agreement. The OWNER may also pursue other rights and remedies that the law or this Agreement provides. However, the existence of the facts on which the OWNER bases such findings shall be in issue and may be reviewed in proceedings under the Remedies clause of this Agreement.

(b) In the event this Agreement is terminated as provided in paragraph (a), the OWNER may pursue the same remedies against the ENGINEER as it could pursue in the event of a breach of the Agreement by the ENGINEER. As a penalty, in addition to any other damages to which it may be entitled by law, the OWNER may pursue exemplary damages in an amount (as determined by the OWNER) which shall be not less than three nor more than ten times the costs the ENGINEER incurs in providing any such gratuities to any such officer or employee.

# 16. Covenant Against Contingent Fees

The ENGINEER assures that no person or selling agency has been employed or retained to solicit or secure this Agreement upon an agreement or understanding for a commission, percentage, brokerage, or contingent fee, excepting bona fide employees or bona fide established commercial or selling agencies maintained by the ENGINEER for the purpose of securing business. For breach or violation of this assurance the OWNER shall have the right to annul this Agreement without liability or, at its discretion, to deduct from the contract price or consideration, or otherwise recover, the full amount of such commission, percentage, brokerage, or contingent fees.

# 17. Cost of Pricing Data

The ENGINEER and its subcontractor(s) assure that cost and pricing data submitted for evaluation with respect to negotiation of prices for negotiated agreements, lower tier subagreements, or amendments are based on current, accurate, and complete data supported by their books and records. If the OWNER, EPA or FmHA determines that any price (including profit) negotiated in connection with this Agreement, any lower tier subagreement, or any amendment thereunder was increased by any significant sums because the data provided was incomplete, inaccurate, or not current at the time of submission, then such price or cost or profit shall be reduced accordingly; and this Agreement shall be modified in writing to reflect such action. Failure to agree on a reduction shall be subject to the Remedies clause of this Agreement.

# 18. Remedies

Unless otherwise provided in this Agreement, all claims, counter-claims, disputes, and other matters in question between the OWNER and the ENGINEER arising out of or relating to this Agreement or the breach of it will be decided by arbitration if the parties mutually agree, or in a court of competent jurisdiction within the State in which the OWNER is located.

# **19. Energy Efficiency**

The ENGINEER shall follow mandatory standards and policies relating to energy efficiency which are contained in the State energy conservation plan issued in compliance with the Energy Policy and Conservation Act (P.L. 94-163).

#### 20. Assurance Against Debarment

The ENGINEER assures that neither it nor any of its subcontractors are suspended or debarred by EPA or FmHA.

# SECTION B - ENGINEERING SERVICES

The ENGINEER shall furnish ENGINEERING SERVICES as follows in accordance with the GENERAL PROVISIONS of the Agreement and as authorized by the appropriate Attachment to this Agreement:

### **Engineering Services During the Design Phase**

- 1. The ENGINEER shall complete the ENGINEERING SERVICES described in Section B-1 through B-9 described herein calendar days from the within date of written authorization to proceed unless otherwise mutually agreed to in writing bv both parties. Any supporting documentation or revisions regarding the ENGINEER's services under this Agreement neccessary to obtain the approval of FmHA. EPA and all State regulatory agencies will be provided promptly.
- 2. The ENGINEER shall perform the necessary design surveys, accomplish the detailed design of the Project, prepare contract documents including design drawings, specifications and invitations for bids, and prepare a final opinion of probable Project cost based on the final design of the Project. The design drawings prepared shall be in sufficient detail to show the character and extent of the Project and to permit the actual location of the proposed improvements on the Project site. It is also understood that if subsurface explorations such as borings, or soil tests are required to determine amounts of rock excavation or foundation conditions, the ENGINEER will furnish coordination of said explorations without additional charge, but the costs incident to such explorations, no matter whether they are performed by the ENGINEER or by others shall be paid for by the OWNER as indicated in Section C and set out in Attachnent I.
- 3. The ENGINEER shall review the Facilities Plan prepared for this Project and, if necessary and upon consultation with and concurrence of the OWNER, FmHA and

EPA or delegated State as appropriate, shall revise design criteria, design standards, treatment process sizing and other appropriate preliminary design information included in the Facilities Plan or other preliminary engineering reports in order to complete the final design for the Project in accordance with the performance standards and accepted engineering practices.

- 4. The ENGINEER shall assist the OWNER in obtaining necessary permits and approvals from appropriate Federal, State, and local regulatory agencies. The cost of obtaining such permits and approvals shall be borne by the OWNER.
- 5. The Contract Documents furnished by the ENGINEER under Section B-2 shall utilize FmHA-endorsed construction contract documents.
- 6. Prior to the advertisement for bids, the ENGINEER shall provide for each construction contract to be awarded by the OWNER, ten (10) copies of detailed design specifications, and drawings. contract documents for use by the OWNER and appropriate Federal, State and local agencies from whom approval of the Project must be obtained. Additional copies of the above specified documents shall be provided to the OWNER by the ENGINEER at production cost. Originals of such items as documents. survey notes, and tracings, prepared by the ENGINEER are and shall remain the property of the ENGINEER, but this shall in no way infringe upon the OWNER's rights to such items under Section A-6(e).
- 7. The ENGINEER shall establish baselines for locating the work together with a suitable number of bench marks adjacent to the work and show their location in the Contract Documents. This information and the Contract Documents will provide the contractor sufficient reference from which to execute the contract work. The ENGINEER is not obligated to set construction grade stakes for the construction of the Project.
- 8. The ENGINEER shall prepare and furnish to the OWNER three (3) copies of maps or drawings showing the approximate location of needed construction easements, permanent easements, rights-of-way and land to be

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acquired. Such maps or drawings shall be furnished promptly to enable the OWNER to initiate property and easement acquisitions.

- 9. The ENGINEER shall, prior to completion of ninety (90) percent of the Design Phase service prepare and furnish to the OWNER an estimate for total compensation to be paid the ENGINEER for providing the services, to be performed in the Construction Phase and Operation Phase.
- 10. Section B-1 through B-9 and those ADDITIONAL ENGINEERING SERVICES designated for the Design Phase in Section C will take effect upon execution of Attachment I.

# Engineering Services During the Construction Phase

- 11. Performance of the services requested during this phase will be initiated by the ENGINEER promptly after execution of Attachment II and the OWNER, with the concurrence of FmHA, issues a written authorization to proceed.
- 12. The ENGINEER shall attend the bid opening and tabulate the bid proposals, analyze the responsiveness of the bidders and make recommendations for awarding contract(s) for construction to the lowest responsible, responsive bidder.
- 13. Upon award of each construction contract, the ENGINEER shall furnish to the OWNER, for each contract, ______ (not less than seven) sets of the design drawings, specifications and contract documents for execution by the OWNER and contractor. Additional copies of such contract documents shall be provided to the OWNER by the ENGINEER at production cost.
- 14. The ENGINEER shall review and approve, for conformance with the design concept all shop drawings and other submittals required by the Contract Documents to be furnished by contractors.
- 15. The ENGINEER shall interpret the intent of the design drawings and specifications to protect the OWNER against defects and deficiencies in construction on the part of the contractors.

- 16. The ENGINEER shall provide general engineering review of the work of the contractors as construction progresses to ascertain that the contractors are conforming with the design concept.
- 17. The ENGINEER's undertaking hereunder shall not relieve the contractor of its obligation to perform the work in conformity with the Contract Docments and in a workmanlike manner; nor shall it make the ENGINEER an insurer of the contractor's performance; and shall not impose upon the ENGINEER any obligations to see that the work is performed in a safe manner.
- 18. The ENGINEER shall review each contractor's applications for progress and final payments and submit sufficient copies of same to the OWNER with the ENGINEER's recommendation for approval or disapproval.
- 19. The ENGINEER shall prepare necessary contract change orders for approval of the OWNER, FmHA and others as required.
- 20. The ENGINEER shall make an inspection prior to issuing the certificate of substantial completion of all construction and submit a written report to the OWNER, FmHA and others as required.
- 21. Prior to submission of recommendation for final payment on each contract, the ENGINEER shall submit a certificate of substantial completion of work done under that contract to the OWNER, FmHA and others as required.
- 22. The ENGINEER shall provide the OWNER with one set of reproducible record (as-built) drawings, and two sets of prints. Such drawings will be based upon the resident project inspector's construction data and the construction records provided by the contractor during construction and reviewed by the resident inspector.
- 23. Section B-11 through B-22 and those ADDITIONAL ENGINEERING SERVICES designated for the Construction Phase in Section C will take effect upon execution of Attachment II.

### Engineering Services During the Operation Phase

- 24. The ENGINEER shall direct the first year's operation of the Project and revise the operation and maintenance manual for the Project as necessary to accommodate actual operating experience.
- 25. The ENGINEER shall provide to the OWNER monthly operation reports on the performance of the Project.
- 26. The ENGINEER shall train operating personnel and prepare curricula and training material for operating personnel.
- 27. Eleven (11) months after the initiation of the Project operation the ENGINEER shall advise the OWNER in writing whether the Project meets the project performance standards as defined in 40 CFR Part 35 Subpart I.
- 28. Section B-24 through B-27 and those ADDITIONAL ENGINEERING SERVICES designated for the Operation Phase in Section C will take effect upon execution of Attachment III.

Section C - ADDITIONAL ENGINEERING SERVICES

The following designated ADDITIONAL ENGINEERING SERVICES shall be provided by the ENGINEER upon written authorization by the OWNER and concurrence of FmHA. Agreed upon ADDITIONAL ENGINEERING SERVICES will be designated by Design Phase (D), Construction Phase (C) or Operations Phase (O) during which the service would be performed. Compensation for performing the designated ADDITIONAL ENGINEERING SERVICES will be included on Attachment I, Attachment II, or Attachment III.

# Phase

1. Provide Resident Project Inspection. The ENGINEER shall, prior to the preconstruction conference, submit a resume of the resident inspector's qualifications, anticipated duties and responsibilities for approval by the OWNER and FmHA. Resident inspection includes checking lines and grades, keeping records of full measurements and the contractor's

activities, passing information between ENGINEER and contractor, the reviewing of contractor's request for progress payments, inspecting of completed work for compliance with Contract Documents and keeping of a daily diary per FmHA requirements. Performance of this service will not guarantee the contractor's performance, but it endeavors to protect the OWNER against defects and deficiencies in the Project and verify compliance with the contract Documents. Period of service for calculating compensation will be the construction contract longest completion time bid plus (thirty) 30 days.

- 2. Prepare site surveys for sewage treatment works, dams, reservoirs, and other similar special surveys as may be required.
- 3. Conduct laboratory tests, well tests, borings, and specialized geological, soils, hydraulic, or other studies recommended by the ENGINEER.
  - 4. Prepare property surveys, detailed descriptions of sites, maps, drawings, or estimates related thereto; assist in negotiating for land and easement rights.
    - 5. Appear before courts or boards on matters of litigation related to the project.
      - 6. Assist with a user charge system.

(a) Design a user charge system to produce adequate revenues required for the operation, maintenance and replacement of the Project that meets applicable EPA requirements, or

(b) Demonstrate that the existing user charge system meets applicable EPA requirements.

7. Assist with sewer use ordinances.

(a) Prepare a sewer use ordinance or other legally binding document that meets applicable EPA requirements, or

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(b) Demonstrate that the existing sewer use ordinance meets applicable EPA requirements.

- 8. Prepare an operation and maintenance manual that meets applicable EPA requirements before the construction of the project is 90 percent complete.
- 9. Prepare a sewer system evaluation and infiltration/inflow analysis. Perform a study that meets applicable EPA requirements of the sewer system to determine the quantity of excessive infiltration/inflow and propose a sewer rehabilitation program that meets applicable EPA requirements to eliminate the portion of infiltration and inflow that is excessive.
- 10. Conduct value engineering of the Project design and prepare a report that meets applicable EPA requirements.
- 11. Prepare a draft plan of operation that meets applicable EPA requirements for submission to EPA with the grant application and a satisfactory final plan of operation for submission to EPA before fifty (50) percent of the construction of the Project is complete.
- _____ 12. Provide construction staking services.
- _____ 13. Other (attach definition).

#### **SECTION D - SPECIAL PROVISIONS**

# ATTACHMENT I - Compensation for Engineering Services During the Design Phase

 1. As set forth in the AGREEMENT FOR ENGINEERING SERVICES dated the ______

 day of ______, 19____, by and between ______

 the OWNER, and ______

agree this ______ day of _____, 19___, that the OWNER shall compensate the ENGINEER for services described in Section B-1 through B-9 and Section C designated Design Phase services.

2. Compensation for ENGINEERING SERVICES shall be by a FIRM FIXED PRICE METHOD. The FIRM FIXED PRICE is:

\$

3. Compensation for ADDITIONAL ENGINEERING SERVICES, shall be by a FIRM FIXED PRICE METHOD, COST PLUS FIXED FEE METHOD or in exceptional circumstances PER DIEM METHOD for each individual ADDITIONAL ENGINEERING SERVICE. An Exhibit to this Attachment describes, for each ADDITIONAL ENGINEERING SERVICE, the FIRM FIXED PRICE AMOUNT, COST PLUS FIXED FEE cost summary or PER DIEM cost schedule and cost summary. The total amount of compensation for ADDITIONAL ENGINEERING SERVICES shall not exceed:

\$_____

4. The amount of compensation shall not change unless the scope of services to be provided by the ENGINEER changes and this Agreement is formally amended according to Section A-5.

5. Signatures

IN WITNESS WHEREOF, the parties hereto have executed, or caused to be executed by their duly authorized officials, this Agreement in duplicate on the respective dates indicated below.

	OWNER:	
ATTEST:	By	
Type Name		
Title		
Date		
	ENGINEER:	
ATTEST:	By	
Type Name	Type Name	
Title		
Date		
APPROVED:		
FARMERS HOME ADMINISTRATION		
By		
Type Name		
Title		
Date		

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# ATTACHMENT II - Compensation for Engineering Services During the Construction Phase

1. As set forth in the AGREEMENT FOR ENGINE	EERING SERVICES dated the
day of, 19, by and between	

the OWNER, and _______

______ , the ENGINEER, the OWNER and ENGINEER agree this ______ day of ______, 19____, that the OWNER shall compensate the ENGINEER for services described in Section B-11 through B-22 and Section C designated Construction Phase services.

2. Compensation for ENGINEERING SERVICES shall be by a FIRM FIXED PRICE METHOD. The FIRM FIXED PRICE is:

\$_____

3. Compensation for ADDITIONAL ENGINEERING SERVICES, shall be by a FIRM FIXED PRICE METHOD, COST PLUS FIXED FEE METHOD or in exceptional circumstances PER DIEM METHOD for each individual ADDITIONAL ENGINEERING SERVICE. An Exhibit to this Attachment describes, for each ADDITIONAL ENGINEERING SERVICE the FIRM FIXED PRICE AMOUNT, COST PLUS FIXED FEE cost summary or PER DIEM cost schedule and cost summary. The total amount of compensation for ADDITIONAL ENGINEERING SERVICES shall not exceed:

S _____

4. The amount of compensation shall not change unless the scope of services to be provided by the ENGINEER changes and this Agreement is formally amended according to Section A-5.

5. Signatures

IN WITNESS WHEREOF, the parties hereto have executed, or caused to be executed by their duly authorized officials, this Agreement in duplicate on the respective dates indicated below.

ANATON

	OWNER:	
ATTEST:	By	
Type Name		
Title		
Date		
	ENGINEER:	
ATTEST:	By	
Type Name	Type Name	
Title		
Date	Date	
APPROVED:		
FARMERS HOME ADMINISTRATION		
By		
Type Name		
Title		

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Date

## ATTACHMENT III - Compensation for Engineering Services During the Operation Phase

1. As set forth in the AGREEMENT FOR ENGINEERING SERVICES dated the ______ day of ______, 19____, by and between ______

agree this ______ day of ______, 19____, that the OWNER shall compensate the ENGINEER for services described in Section B-24 through B-27 and Section C designated Operation Phase services.

2. Compensation for ENGINEERING SERVICES shall be by a FIRM FIXED PRICE METHOD. THE FIRM FIXED PRICE is:

\$ _____

the OWNER, and

3. Compensation for ADDITIONAL ENGINEERING SERVICES, shall be by a FIRM FIXED PRICE METHOD, COST PLUS FIXED FEE METHOD or in exceptional circumstances PER DIEM METHOD for each individual ADDITIONAL ENGINEERING SERVICE. An Exhibit to this Attachment describes, for each ADDITIONAL ENGINEERING SERVICE, the FIRM FIXED PRICE AMOUNT, COST PLUS FIXED FEE cost summary or PER DIEM cost schedule and cost summary. The total amount of compensation for ADDITIONAL ENGINEERING SERVICES shall not exceed:

4. The amount of compensation shall not change unless the scope of services to be provided by the ENGINEER changes and this Agreement is formally amended according to Section A-5.

5. Signatures

\$

IN WITNESS WHEREOF, the parties hereto have executed, or caused to be executed by their duly authorized officials, this Agreement in duplicate on the respective dates indicated below.

	OWNER:	
ATTEST:	By	
Type Name	Type Name	
Title	Title	
Date	Date	
	ENGINEER:	
ATTEST:	By	
Type Name	Type Name	
Title	Title	
Date		
APPROVED:		
FARMERS HOME ADMINISTRATION		
Ву		
Type Name		
Title		
Date		

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#### REVIEW OF AUDIT REPORTS DESK REVIEW GUIDE FOR AUDITS PERFORMED IN ACCORDANCE WITH OMB CIRCULARS A-128 AND A-133 (Instructions)

Contents

Pages Part 1 Instructions 1-8 Part 1A Work Guide 1-6 Part 1B OMB Pubication 1-12

PURPOSE: The purpose of this desk review guide is to provide a structured approach to the analysis process in order to determine that audit reports meet the requirements of Government Auditing Standards (1988 Revision), often referred to as Generally Accepted Government Auditing Standards (GAGAS) and certain OMB circulars. This guide is also designed to help identify and record deficiencies in borrower operations, and provide consistency of analysis for the entities required to submit audits.

APPLICABILITY: This guide is intended for use by Community and Business Programs (C&BP) personnel when making desk reviews of audits performed in accordance with OMB Circulars A-128 "Audits of State and Local Governments" and A-133 "Audits of Institutions of Higher Educations and Other Nonprofit Organizations." Audits performed in accordance with OMB Circular A-110 will not be reviewed with this Desk Review Guide. For A-110 audits use the Desk Review Guide (FmHA/GAGAS Audits (For Gross Annual Income)), Part 2 of this guide.

DESCRIPTION: This guide was designed, to the extent possible, to be a selfcontained document, by asking questions to support the results of the desk review. The questions are organized by categories, with four possible answers to each question. They are: Not Applicable (N/A), (YES), (NO), and Reference (REF). When checking the REF column, the appropriate question number should be entered at the bottom of the page and an explanatory note made. However, any note should be made, which aids in the analysis process, and further supports the review, even if no followup is required.

QUESTION NO.

The grouping of questions are as follows:

o	Auditor's use of GAGAS	1	
0	Auditor's Reports (Opinions)	2 - 3	
0	Financial Statements	4 - 6	
0	Notes to the Financial Statements	7 - 8	
0	Financial Analysis Items	9-12	
0	Reviewer's knowledge which could be pertinent to the audit	13-14	

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FmHA Instruction 1942-A (Guide 21 - Part 1) (Page 2)

All questions should be answered, giving consideration to the information obtained from borrower and auditor interviews, and telephone conversations. Page 4 of this part (desk review guide) provides a place to record the overall results of the review. The guide should remain attached to the audit reviewed, together with all correspondence, notes on telephone calls, etc. (DOCUMENT THE FILE).

The FmHA Audit Program (December 1989) contains a list of pertinent auditing publications, commonly used abbreviations, and FmHA regulations for the various financial assistance programs.

Reference Helps For Questions

- (1) Name only required for guaranteed loans.
- (2) RCFTS Screen CP04.
- (3) See Part 1B of this guide for OMB assignments of Cognizant and Oversight Agencies for A-128 audits. At the bottom of the middle column on page 552 of the Federal Register are the OMB assignments for General Oversight Agencies. However, there are instances where an Oversight Agency for a Special District is different from the Cognizant Agency assignment for the County in which the Special District is located. In these situations you should contact the Cognizant Agency to determine whether the Cognizant or Oversight Agency is to serve the Special District for audit purposes. Example: EPA has General Oversight for all Water and Sewer Districts. In Clinton County Iowa, HHS is Cognizant. If FmHA has provided financial assistance to a Water and Sewer District in Clinton county and an A-128 audit is required, you should contact HHS to determine who is to administer the provisions of OMB Circular A-128.
- (4) Upon completion of the review, the final results should be recorded. The "acceptable/unacceptable" conclusion of the review process refers to the audit and its presentation and the results of FmHA's analysis of the borrower's operation.
- (5) Also referred to as Generally Accepted Government Auditing Standards (GAGAS) and U.S. General Accounting Office (GAO) "Yellow Book," (1988 Revision). The use of this publication may or may not be referred to in the auditor's report (opinion) on the financial statements. However, if used, this will always be noted in the Supplemental Reports covered in item 3 on page 5 of this part (desk review guide).
- (6) The auditor's opinion letter will include statements to answer these questions. The acronyms GAAS and GAAP will not appear but the words will be spelled out.
- (7) GAGAS requires separate reports on internal controls and compliance. OMB Circulars A-128 and A-133 also require additional reports on internal controls and compliance. This means that for OMB circular audits, there must be two reports on internal control and two reports on compliance, i.e., one each for GAGAS and one each for the OMB circulars.

FmHA Instruction 1942-A (Guide 21 -Part 1) (Page 3)

- (8) The auditor's opinion letter on the financial statements will state whether or not Generally Accepted Accounting Principles (GAAP) were used. Note: Comparative financial statements are not a requirement of GAGAS or OMB circular audits. However, borrowers should be encouraged to have their auditors prepare comparative type financial statements since they assist in the analysis process.
- (9) For most government entities the audit should contain the financial statements as titled. However, certain entities will only have one activity (Fund) such as a Water District, and will not have multiple balance sheets, etc.
- (10) Cash Flow statements only required for audits on or after 1-1-89.
- (11) Non-GAAP financial statements will usually be presented on the "cash basis" which will be noted in the auditors opinion letter. Note: Some public bodies, because of legal requirement, such as population criteria, are not legally required to publish accrual basis financial statements. Also some small nonprofit organizations may present their financial statements on the cash receipts and disbursements basis and the auditor will say in the opinion letter that the "... financial statements referred to above present fairly ...." These presentations are acceptable to FmHA.
- (12) (CFDA) is the Code of Federal Domestic Assistance Catalog. Refer to the FmHA Audit Program (December 1989) for the CFDA numbers which apply to the various programs. These are to be identified in the schedule by the auditor.
- (13) The discovery of indications of fraud, waste, abuse or illegal acts in the FmHA financed projects should normally have been reported in writing to the appropriate USDA OIG Regional Inspector General and the FmHA District Director prior to the published audit report.
- (14) Statements on plans for corrective actions and management decisions are requirements of the OMB circulars.
- (15) The financial analysis items are not all inclusive but listed in broad categories. You should note all specifics for items which you believe require followup.

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	DI	ESK REV	VIEW G	UIDE		
FOR	AUDITS	PERFO	RMED I	N AC	CORDANCE	WITH
C	MB CIRC	ULARS	A-128	AND	A-133	

o Organization Name:
o CityCounty
o Type of Organization: 🗁 Public Body 🗁 Indian Tribe 🥭 Nonprofit
TYPE OF LOAN
o Type of Assistance: Grant Direct Guaranteed*
1*Name and Address of Lender:
Audit Period: To
Required       Received       Date       Due**       Date       Received       In       RCFTS          A-128
A-133
(other)
**Thirteen months from end of fiscal year.
(3) Name of: // Cognizant Agency // Oversight Agency // N/A
Yes No N/A
o Letter received from Cog./Oversight Agency?
o Does letter require FmHA followup?
o Did we follow through to completion? (attach all above correspondence)
4 as a result of this review, I have reached the following conclusion:
Acceptable and requires no followup.
7 Acceptable with minor followup with (auditor)/(borrower)
Unacceptable due to significant inadequacies. (will require letter to auditor and/or borrower)
<u>NOTE</u> : Attach copies of all correspondence to and from borrower/auditor, record of telephone conversations, etc., on followup action.

SIGNATURE OF REVIEWER

FmHA Instruction 1942-A (Guide 21 - Part 1) (Page 5)

<ul> <li>5) 1. DID AUDITOR USE GOVERNMENT AUDITING STANDARDS (GAGAS)?</li> <li>6) 2. AUDITOR'S REPORT ON FINANCIAL STATEMENTS (OPINION): NOTE: A-128 AND A-133 DO NOT REQUIRE THE PREPARATION OF FINANCIAL STATEMENTS IN ACCORDANCE WITH GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP). THE AUDIT REPORT SHOULD STATE THE NATURE OF THE VARIANCE AND FOLLOW PROFESSIONAL GUIDANCE FOR REPORTING ON THE FINANCIAL STATEMENTS.</li> <li>a. AUDIT CONDUCTED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS (GAAS);</li> <li>b. STATEMENTS PREPARED IN ACCORDANCE WITH GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP);</li> <li>c. STATEMENTS PREPARED ON A BASIS OF ACCOUNTING OTHER THAN GAAP (I.E., CASH, MODIFIED CASH); and</li> <li>o DOES AUDITOR SUFFICIENTLY DESCRIBE THIS OTHER BASIS?</li> <li>d. IS OPINION OR DISCLAIMER EXPRESSED?</li> <li>o IF QUALIFIED, IS IT CLEAR WHICH FINDINGS RESULT IN THE QUALIFICATION?</li> <li>7) 3. AUDITOR'S SUPPLEMENTAL REPORTS (OPINIONS) ON:</li> <li>a. INTERNAL CONTROLS IN ACCORDANCE WITH GAGAS;</li> <li>b. INTERNAL CONTROLS IN ACCORDANCE WITH A-128/A-133; (CIRCLE ONE)</li> <li>c. COMPLIANCE IN ACCORDANCE WITH GAGAS;</li> <li>d. COMPLIANCE IN ACCORDANCE WITH A-128/A-133; and (CIRCLE ONE)</li> <li>e. SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE A-128/A-133. (CIRCLE ONE)</li> </ul>	T ON FINANCIAL STATEMENTS (OPINION): D A-133 DO NOT REQUIRE THE ION OF FINANCIAL STATEMENTS IN CE WITH GENERALLY ACCEPTED ACCOUNTING ES (GAAP). HOWEVER, IF THERE IS A FROM GAAP, THE AUDIT REPORT SHOULD E NATURE OF THE VARIANCE AND FOLLOW DNAL GUIDANCE FOR REPORTING ON THE L STATEMENTS. CTED IN ACCORDANCE WITH GENERALLY DITING STANDARDS (GAAS); PREPARED IN ACCORDANCE WITH CCEPTED ACCOUNTING PRINCIPLES (GAAP); PREPARED ON A BASIS OF ACCOUNTING GAAP (I.E., CASH, MODIFIED CASH); and LTOR SUFFICIENTLY DESCRIBE THIS OTHER DR DISCLAIMER EXPRESSED? FIED, IS IT CLEAR WHICH FINDINGS V THE QUALIFICATION? EMENTAL REPORTS (OPINIONS) ON:
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<ul> <li>GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP);</li> <li>c. STATEMENTS PREPARED ON A BASIS OF ACCOUNTING OTHER THAN GAAP (I.E., CASH, MODIFIED CASH); and</li> <li>o DOES AUDITOR SUFFICIENTLY DESCRIBE THIS OTHER BASIS?</li> <li>d. IS OPINION OR DISCLAIMER EXPRESSED?</li> <li>o IF QUALIFIED, IS IT CLEAR WHICH FINDINGS RESULT IN THE QUALIFICATION?</li> <li>3. AUDITOR'S SUPPLEMENTAL REPORTS (OPINIONS) ON:</li> <li>a. INTERNAL CONTROLS IN ACCORDANCE WITH GAGAS;</li> <li>b. INTERNAL CONTROLS IN ACCORDANCE WITH A-128/A-133; (CIRCLE ONE)</li> <li>c. COMPLIANCE IN ACCORDANCE WITH A-128/A-133; and (CIRCLE ONE)</li> <li>e. SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE</li> </ul>	CCEPTED ACCOUNTING PRINCIPLES (GAAP); PREPARED ON A BASIS OF ACCOUNTING GAAP (I.E., CASH, MODIFIED CASH); and ITOR SUFFICIENTLY DESCRIBE THIS OTHER OR DISCLAIMER EXPRESSED? FIED, IS IT CLEAR WHICH FINDINGS N THE QUALIFICATION? EMENTAL REPORTS (OPINIONS) ON:
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BASIS?	OR DISCLAIMER EXPRESSED? FIED, IS IT CLEAR WHICH FINDINGS THE QUALIFICATION? EMENTAL REPORTS (OPINIONS) ON:
<ul> <li>o IF QUALIFIED, IS IT CLEAR WHICH FINDINGS RESULT IN THE QUALIFICATION?</li> <li>3. AUDITOR'S SUPPLEMENTAL REPORTS (OPINIONS) ON: <ul> <li>a. INTERNAL CONTROLS IN ACCORDANCE WITH GAGAS;</li> <li>b. INTERNAL CONTROLS IN ACCORDANCE WITH A-128/A-133; (CIRCLE ONE)</li> <li>c. COMPLIANCE IN ACCORDANCE WITH GAGAS;</li> <li>d. COMPLIANCE IN ACCORDANCE WITH A-128/A-133; and (CIRCLE ONE)</li> <li>e. SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE</li> </ul> </li> </ul>	FIED, IS IT CLEAR WHICH FINDINGS THE QUALIFICATION? EMENTAL REPORTS (OPINIONS) ON:
RESULT IN THE QUALIFICATION?         3. AUDITOR'S SUPPLEMENTAL REPORTS (OPINIONS) ON:         a. INTERNAL CONTROLS IN ACCORDANCE WITH GAGAS;         b. INTERNAL CONTROLS IN ACCORDANCE WITH A-128/A-133;         (CIRCLE ONE)         c. COMPLIANCE IN ACCORDANCE WITH GAGAS;         d. COMPLIANCE IN ACCORDANCE WITH A-128/A-133; and         (CIRCLE ONE)         e. SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE	THE QUALIFICATION?
<ul> <li>a. INTERNAL CONTROLS IN ACCORDANCE WITH GAGAS;</li> <li>b. INTERNAL CONTROLS IN ACCORDANCE WITH A-128/A-133; (CIRCLE ONE)</li> <li>c. COMPLIANCE IN ACCORDANCE WITH GAGAS;</li> <li>d. COMPLIANCE IN ACCORDANCE WITH A-128/A-133; and (CIRCLE ONE)</li> <li>e. SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE</li> </ul>	
<ul> <li>b. INTERNAL CONTROLS IN ACCORDANCE WITH A-128/A-133; (CIRCLE ONE)</li> <li>c. COMPLIANCE IN ACCORDANCE WITH GAGAS;</li> <li>d. COMPLIANCE IN ACCORDANCE WITH A-128/A-133; and (CIRCLE ONE)</li> <li>e. SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE</li> </ul>	VTROLS IN ACCORDANCE WITH GAGAS:
<ul> <li>(CIRCLE ONE)</li> <li>c. COMPLIANCE IN ACCORDANCE WITH GAGAS;</li> <li>d. COMPLIANCE IN ACCORDANCE WITH A-128/A-133; and (CIRCLE ONE)</li> <li>e. SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE</li> </ul>	
<ul> <li>d. COMPLIANCE IN ACCORDANCE WITH A-128/A-133; and (CIRCLE ONE)</li> <li>e. SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE</li> </ul>	
(CIRCLE ONE) e. SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE	IN ACCORDANCE WITH GAGAS;
EFERENCE NOTES: (DETAIL FOR DEFICIENCIES, FOLLOWUP ACTIONS, ETC.)	(DETAIL FOR DEFICIENCIES, FOLLOWUP ACTIONS, ETC.)

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#### **FINANCIAL STATEMENTS:**

 $\overset{4}{\textcircled{9}} \overset{1}{\textcircled{9}} \begin{array}{c} \text{IF FINANCIAL STATEMENTS ARE PREPARED IN} \\ \overset{4}{\textcircled{9}} \begin{array}{c} \text{ACCORDANCE WITH GAAP, ARE THE FOLLOWING INCLUDED:} \end{array}$ 

# A-128 GOVERNMENT ENTITIES

- a. COMBINED BALANCE SHEET ALL FUND TYPES AND ACCOUNT GROUPS;
- COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES;
- c. COMBINED STATEMENT OF REVENUES, EXPENDITURES, CHANGES IN FUND BALANCES - BUDGET AND ACTUAL-GENERAL AND SPECIAL REVENUE FUND TYPES (AND SIMILAR GOVERNMENTAL FUND TYPES FOR WHICH ANNUAL BUDGETS HAVE BEEN LEGALLY ADOPTED). NOTE: WHEN NO LEGAL BUDGET IS REQUIRED OR ADOPTED, THE FOOTNOTES SHOULD DISCLOSE THIS FACT AND THIS FINANCIAL STATEMENT IS NOT REQUIRED;
- d. COMBINED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS (OR EQUITY/FUND BALANCE), ALL PROPRIETARY FUND TYPES; AND
- (10) e. COMBINED STATEMENT OF CASH FLOW ALL PROPRIETARY FUND TYPES?
  - A-133 NONGOVERNMENT ENTITIES
  - a. BALANCE SHEET;
  - b. STATEMENT OF REVENUE AND EXPENSE;
  - c. STATEMENT OF RETAINED EARNINGS, EQUITY OR FUND BALANCE; and
- (10) d. STATEMENT OF CASH FLOW.

**REFERENCE** NOTES: (DETAIL FOR DEFICIENCIES, FOLLOWUP ACTION, ETC.)

N/A	YES	NO	REF
		i	
	<b> </b>		

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YES NO REF N/A IF THE FINANCIAL STATEMENTS ARE PREPARED IN (8)(11) ACCORDANCE WITH A COMPREHENSIVE BASIS OF ACCOUNTING OTHER THAN GAAP: A-128 GOVERNMENT ENTITIES ARE THE STATEMENTS PREPARED ON A BASIS OF ACCOUNTING REQUIRED BY A GOVERNMENTAL REGULATORY AGENCY HAVING JURISDICTION OVER THE ENTITY. THE CASH BASIS OR MODIFIED CASH BASIS HAVING SUBSTANTIAL SUPPORT? A-133 NONGOVERNMENT ENTITIES ARE THE STATEMENTS PREPARED ON ANOTHER COMPREHENSIVE BASIS OF ACCOUNTING WHICH IS CLEARLY IDENTIFIED (I.E., CASH BASIS)? IS THERE A "SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE" 12 INCLUDING CFDA NUMBERS FOR A-128 OR A-133? (CIRCLE ONE) NOTES TO FINANCIAL STATEMENTS DO ANY NOTES REQUIRE FmHA FOLLOWUP ACTION, I.E., (13) MATERIAL VIOLATIONS, FRAUD, ABUSE, OR ILLEGAL ACTS, NONCOMPLIANCE PLUS ANY OF THE AUDITOR'S RECOMMENDATIONS? INCLUDE UNRESOLVED ITEMS FROM PRIOR YEARS. ARE COMMENTS PROVIDED BY THE RECIPIENT ON AUDITOR FINDINGS AND RECOMMENDATIONS, INCLUDING A PLAN FOR CORRECTIVE ACTION TAKEN OR PLANNED AND COMMENTS ON THE STATUS OF CORRECTIVE ACTION TAKEN ON PRIOR FINDINGS? IF CORRECTIVE ACTION IS NOT NECESSARY, A а. STATEMENT DESCRIBING THE REASON IT IS NOT, SHOULD ACCOMPANY THE AUDIT REPORT. A MANAGEMENT DECISION SHOULD BE MADE WITHIN Ь. 6 MONTHS AFTER RECEIPT OF THE REPORT BY FmHA, IF RESPONSIBLE FOR THE AUDIT RESOLUTION. NOTES: (DETAIL FOR DEFICIENCIES, FOLLOWUP ACTIONS, ETC.) REFERENCE

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		<u>. N/A</u>	YES	NO	REF
15 FINA	NCIAL ANALYSIS ITEMS			-	
9.	DEFICIT FUND BALANCES OR RETAINED EARNINGS OF INDIVIDUAL FUNDS, ESPECIALLY THE FmHA FINANCED PROJECT.				
10.	OVERALL DEFICIT (NEGATIVE BALANCES) EQUITY/FUND BALANCES OR RETAINED EARNINGS.				
11.	SIGNIFICANT POSITIVE BALANCES IN EQUITY/FUND BALANCE OR RETAINED EARNINGS. (THIS COULD INDICATE EXCESSIVE USER FEES AND REVIEWER MAY WANT TO IDENTIFY FOR FOLLOWUP.)			- - -	
12.	SIGNIFICANT CHANGES FROM PREVIOUS YEAR IN:				
	a. INDIVIDUAL ITEMS OF CURRENT ASSETS;				
	b. INDIVIDUAL ITEMS OF CURRENT LIABILITIES;				
	c. LONG-TERM DEBT;				
	d. NET INCOME/LOSS;	1			
	e. USER FEES, HOSPITAL OCCUPANCY, ETC.; and				
	f. OTHER.				
13.	BASED ON THE REVIEWER'S KNOWLEDGE, ARE THERE ANY INSTANCES OF NONCOMPLIANCE WHICH ARE NOT DISCLOSED IN THE AUDIT.				
14.	ARE THERE MANAGEMENT OR ORGANIZATIONAL PROBLEMS OF WHICH YOU ARE AWARE?				
REFER	ENCE NOTES: (DETAIL FOR DEFICIENCIES, FOLLOWUP	ACTI	ons,	ETC	.)

# DESK REVIEW GUIDE FOR AUDITS PERFORMED IN ACCORDANCE WITH OMB CIRCULARS A-128 AND A-133

0	Organ	nizatio	on Name	e:				
0								
0	Type	of Org	ganizat	ion:	Public Body		Indian Tribe	e 🗁 Nonprofit
						<del></del>	TYPE (	OF LOAN
0	Туре	of Ass	sistanc	: <u> </u>	7 Grant		7 Insured	Guaranteed*
*N	ame ar	nd Addı	cess of	f Lender: _				
		TYPE C	OF AUDI		Audit	Perio	d:	To
<u>Re</u> Z	quired	<u>i</u>	-128	Received	<u>Date Due</u> **	Da	te Received	Date Data Entered <u>in RCFTS</u>
Δ		Α-	-133					
		, <del></del>	ther)					
	Thirte me of:				fiscal year. gency /	_/ 0	versight Age	ency / N/A
0	Lette	er rece	ived f	rom Cog./O	versight Age	ncy?	Yes No	
0	Does	letter	: requi	re FmHA fol	Llowup?			
0				cough to cor correspond				
	AS A	RESULT	OF TH	IIS REVIEW,	I HAVE REAC	HED T	HE FOLLOWING	CONCLUSION:
	Z		Accept	able and re	equires no f	ollow	up.	
	Z		Accept	able with r	minor follow	up wi	th (auditor)	/(borrower)
	Z						nadequacies. nd/or borrow	
<u>NO</u>	<u>TE</u> : A r	ttach ecord	copies of tel	of all con ephone conv	crespondence versations,	to a etc.,	nd from born on followup	ower/auditor, action.

SIGNATURE OF REVIEWER

DATE

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			N/A	YES	NO	REF
1.	DID	AUDITOR USE GOVERNMENT AUDITING STANDARDS (GAGAS)				
2.	AUD	ITOR'S REPORT ON FINANCIAL STATEMENTS (OPINION):				
	NOT	E: A-128 AND A-133 DO NOT REQUIRE THE PREPARATION OF FINANCIAL STATEMENTS IN ACCORDANCE WITH GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP). HOWEVER, IF THERE IS A VARIANCE FROM GAAP, THE AUDIT REPORT SHOULD STATE THE NATURE OF THE VARIANCE AND FOLLOW PROFESSIONAL GUIDANCE FOR REPORTING ON THE FINANCIAL STATEMENTS.				
	a.	AUDIT CONDUCTED IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS (GAAS);				
	Ъ.	STATEMENTS PREPARED IN ACCORDANCE WITH GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP);				
	c.	STATEMENTS PREPARED ON A BASIS OF ACCOUNTING OTHER THAN GAAP (I.E., CASH, MODIFIED CASH); and				
		• DOES AUDITOR SUFFICIENTLY DESCRIBE THIS OTHER BASIS?				
	d.	IS OPINION OR DISCLAIMER EXPRESSED?				
		<ul> <li>IF QUALIFIED, IS IT CLEAR WHICH FINDINGS RESULT IN THE QUALIFICATION?</li> </ul>				
3.	AUD	ITOR'S SUPPLEMENTAL REPORTS (OPINIONS) ON:				
	a.	INTERNAL CONTROLS IN ACCORDANCE WITH GAGAS;				
	b.	INTERNAL CONTROLS IN ACCORDANCE WITH A-128/A-133; (CIRCLE ONE)				
	c.	COMPLIANCE IN ACCORDANCE WITH GAGAS;				
	d.	COMPLIANCE IN ACCORDANCE WITH A-128/A-133; and (CIRCLE ONE)				
	e.	SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE A-128/A-133. (CIRCLE ONE)				

NOTES: (DETAIL FOR DEFICIENCIES, FOLLOWUP ACTIONS, ETC.) REFERENCE

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#### **FINANCIAL STATEMENTS:**

4. IF FINANCIAL STATEMENTS ARE PREPARED IN ACCORDANCE WITH GAAP, ARE THE FOLLOWING INCLUDED:

## A-128 GOVERNMENT ENTITIES

- a. COMBINED BALANCE SHEET-ALL FUND TYPES AND ACCOUNT GROUPS;
- COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES;
- c. COMBINED STATEMENT OF REVENUES, EXPENDITURES, CHANGES IN FUND BALANCES - BUDGET AND ACTUAL-GENERAL AND SPECIAL REVENUE FUND TYPES (AND SIMILAR GOVERNMENTAL FUND TYPES FOR WHICH ANNUAL BUDGETS HAVE BEEN LEGALLY ADOPTED). NOTE: WHEN NO LEGAL BUDGET IS REQUIRED OR ADOPTED, THE FOOTNOTES SHOULD DISCLOSE THIS FACT AND THIS FINANCIAL STATEMENT IS NOT REQUIRED;
- d. COMBINED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS (OR EQUITY/FUND BALANCE), ALL PROPRIETARY FUND TYPES; AND
- e. COMBINED STATEMENT OF CASH FLOW ALL PROPRIETARY FUND TYPES.
- A-133 NONGOVERNMENT ENTITIES
- a. BALANCE SHEET;
- b. STATEMENT OF REVENUE AND EXPENSE;
- c. STATEMENT OF RETAINED EARNINGS, EQUITY OR FUND BALANCE; and
- d. STATEMENT OF CASH FLOW.

**REFERENCE** NOTES: (DETAIL FOR DEFICIENCIES, FOLLOWUP ACTION, ETC.)

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	N/A	YES	NO	REF
L				
			i	
ACT	TON	ETC		

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5. I	F THE FINANCIAL STATEMENTS ARE PREPARED IN ACCORDANCE WITH A COMPREHENSIVE BASIS OF ACCOUNTING OTHER THAN GAAP:	N/A	YES	NO	REF
	A-128 GOVERNMENT ENTITIES				
	ARE THE STATEMENTS PREPARED ON A BASIS OF ACCOUNTING REQUIRED BY A GOVERNMENTAL REGULATORY AGENCY HAVING JURISDICTION OVER THE ENTITY, THE CASH BASIS OR MODIFIED CASH BASIS HAVING SUBSTANTIAL SUPPORT?				
	A-133 NONGOVERNMENT ENTITIES				
	ARE THE STATEMENTS PREPARED ON ANOTHER COMPREHENSIVE BASIS OF ACCOUNTING WHICH IS CLEARLY IDENTIFIED (I.E., CASH BASIS).				
6.	IS THERE A "SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE" INCLUDING CFDA NUMBERS FOR A-128 OR A-133. (CIRCLE ONE)				
NOTES	TO FINANCIAL STATEMENTS				
7.	DO ANY NOTES REQUIRE FmHA FOLLOWUP ACTION, I.E., MATERIAL VIOLATIONS, FRAUD, ABUSE, OR ILLEGAL ACTS, NON COMPLIANCE PLUS ANY OF THE AUDITOR'S RECOMMENDATIONS. INCLUDE UNRESOLVED ITEMS FROM PRIOR YEARS.				
8.	ARE COMMENTS PROVIDED BY THE RECIPIENT ON AUDITOR FINDINGS AND RECOMMENDATIONS, INCLUDING A PLAN FOR CORRECTIVE ACTION TAKEN OR PLANNED AND COMMENTS ON THE STATUS OF CORRECTIVE ACTION TAKEN ON PRIOR FINDINGS.				
	a. IF CORRECTIVE ACTION IS NOT NECESSARY, A STATEMENT DESCRIBING THE REASON IT IS NOT, SHOULD ACCOMPANY THE AUDIT REPORT.				
	<ul> <li>A MANAGEMENT DECISION SHOULD BE MADE WITHIN</li> <li>6 MONTHS AFTER RECEIPT OF THE REPORT BY FmHA,</li> <li>IF RESPONSIBLE FOR THE AUDIT RESOLUTION.</li> </ul>				
REFER	ENCE NOTES: (DETAIL FOR DEFICIENCIES, FOLLOWU	P AC	FION	S, E.	rc.)

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		N/A	YES NO	REF
FINA	ANCIAL ANALYSIS ITEMS			
9.	DEFICIT FUND BALANCES OR RETAINED EARNINGS OF INDIVIDUAL FUNDS, ESPECIALLY THE FmHA FINANCED PROJECT.			
10.	OVERALL DEFICIT (NEGATIVE BALANCES) EQUITY/FUND BALANCES OR RETAINED EARNINGS.			
11.	SIGNIFICANT POSITIVE BALANCES IN EQUITY/FUND BALANCE OR RETAINED EARNINGS (THIS COULD INDICATE EXCESSIVE USER FEES AND REVIEWER MAY WANT TO IDENTIFY FOR FOLLOWUP).			
12.	SIGNIFICANT CHANGES FROM PREVIOUS YEAR IN:			
	a. INDIVIDUAL ITEMS OF CURRENT ASSETS;			
	b. INDIVIDUAL ITEMS OF CURRENT LIABILITIES;			
	c. LONG-TERM DEBT;			
	d. NET INCOME/LOSS;			
	e. USER FEES, HOSPITAL OCCUPANCY, ETC.; and			
	f. OTHER.			
13.	BASED ON THE REVIEWER'S KNOWLEDGE, ARE THERE ANY INSTANCES OF NONCOMPLIANCE WHICH ARE NOT DISCLOSED IN THE AUDIT?			
14.	ARE THERE MANAGEMENT OR ORGANIZATIONAL PROBLEMS OF WHICH YOU ARE AWARE?			
REFER	RENCE NOTES: (DETAIL FOR DEFICIENCIES, FOLLOWUP		ONS, ET(	3.)
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Monday January 6, 1986

# Part V

# Office of Management and Budget

Federal Agencies Responsible for Cost Negotiation and Audit of State and Local Governments; Republication 552

#### OFFICE OF MANAGEMENT AND BUDGET

#### Federal Agencies Responsible for Cost Negotiation and Audit of State and Local Governments; Republication

[Editorial Note: The following document was originally published at page 52406 in the issue of Monday, December 23, 1985. In that publication, the list of cognizant agency assignments for the State of Missouri was omitted and the asterisks in the list were not printed correctly. The corrected document is reprinted below in its entirety.] AGENCY: Office of Management and Budget, Financial Management Division. ACTION: Final notice.

**SUMMARY:** This notice transmits a revised list of Federal agencies responsible for administering the provisions of OMB Circular A-87, "Cost Principles for State and Local Governments," and OMB Circular A-128, "Audits of State and Local Governments."

FOR FURTHER INFORMATION CONTACT: Marvin E. Saunders, Financial Management Division, (202) 395-3993.

#### John J. Lordan,

Deputy Associate Director for Financial Management.

#### SUPPLEMENTARY INFORMATION:

#### Office of Management and Budget

Federal Agencies Responsible for Cost Negotiation and Audit of State and Local Governments

Agency: Office of Management and Budget.

Action: Notice of Cognizant Agency Assignments.

Summary: This notice transmits a revised list of Federal agencies responsible for administering the provisions of OMB Circular A-67, "Cost Principles for State and Local Governments," and OMB Circular A-128, "Audits of State and Local Governments."

In the past OMB has assigned cognizance separately for cost allocation and for audit. The revised list combines the assignments and makes one Federal agency responsible for both requirements. Federal agencies assigned cognizance under this notice shall remain cognizant for a period of three years.

The revised list replaces cognizant agency assignments published in the Foderal Register on February 28, 1980, and October 6, 1980. The revised list also replaces audit assignments for local governments included in the Director of OMB's Memorandum to Departments and Agencies dated March 2, 1982. For Further Information Contact: Marvin E. Saunders. Financial Management Division, Office of Management and Budget, Washington, DC 20503, (202) 395–3993.

Supplemental Information: On February 27, 1985, OMB requested comments from the major grantmaking sgencies on a proposed revision to the cognizant agency assignments. Comments received from the agencies were analyzed and considered in developing the revised list included in this notice.

The revised list assigns cognizance under Circulars A-87 and A-128 for most governmental units included in the 1980 and 1982 lists. Where organizational changes have occurred at the State and local levels, appropriate cognizant agency assignments have been made for the new government entities. Cognizant agency assignments have been made for all States, including State agencies. Térritorial governments. Indian tribal governments, and larger local governments are also included. Those State departments and local units of government not listed should deal with the Federal agency providing them the most funds.

Generally, the new assignments make the same Federal agency responsible for cost negotiation and for audit. The only exception is for statewide cognizance. Under Circular A-87, the Department of Health and Human Services has negotiated statewide cost allocation plans for all States, plus the District of Columbia and Puerto Rico. OMB sees no reason for change. Consequently, in many cases the Federal agencies assigned statewide responsibility for cost negotiation and the lead agency ' for audit will be different.

The following Federal agencies will continue to be responsible for audit and approval of cost allocation plans and general oversight of single audits. ** GENERAL OVERSIGHT AGENCIES

GENERAL OVERSIGHT AGENO	1122
Indian tribal governments	DOL
Territorial governments	DOI
Special districts:	
Airport authorities	DOT
Economic development districts	DOC
Hospital, library, and health dis-	HHS
tricts.	

¹Lead agencies for audit are designated in the list by an asteriak. For local governments the asterisk also indicates the Federal agency responsible for negotiating cost allocation plans. Federal agencies assigned as lead agencies should represent the interest of other Federal audit agencies in carrying out the cognizant agency responsibilities for single audit of Slate and local governments. Federal agencies assigned audit cognizance for State and local departmental units shall cooperate with and assist the lead agency in corrying out the requirement for the single audit.

Housing and urban development districts.	HUD
Park and recreation districts	
School districts	ED
Transit districts	

Because of frequent changes in Federal agency funding levels of State and local recipients requiring changes in cognizant assignments, several agencies have suggested that the term of the cognizance assignments be fixed. OMB agrees that this would be usefu and has established the period of assignments at three years. During that time cognizant agencies requiring help in accomplishing its assignments may request assistance from other agencies. However, the assigned cognizant agency shall continue to be responsible under this directive. After three years the Federal agency or the recipient may request OMB to consider a change in the cognizant assignment if circumstances warrant.

James C. Miller III. Director.

COGNIZANT AGENCY ASSIGNMENTS FOR COST ALLOCATION UNDER OMB CIRCULAR A-87 AND FOR SINGLE AUDIT UNDER OMB CIRCU-LAR A-128

	Cognizar Federal agency
ALABAMA	
Sulla agencies:	
Aging Commission	HHS
Agriculture and industry	USDA
Archives and History	
Civil Delense	FEMA
Conservation and Natural History	001
Corrections	
Development	HUD
Economic and Community Affairs	DOL
Education	ED
Education-Voc Rahab Service	
Envrummental Management	EPA
Forestry Commission	
Governur's Office	HUD
Georogical Survey	001
Highiw ay	
Industrial Relations	DOL
Labor	DOL
Lew Enforcement Planning Agency	004
Merical Services Administration	HHS
Mental Health	HHS
Minary	
Pensions and Securities	
Planning and Federal Programs	HUD
Public Health	rtH <b>S</b>
Youth Services	1010
Counties:	
Cathouri	HHS
Daitas	HHS
Elowah.	HHS
Housium	HHS
Jefferson.	EPA
Laudividale	-1145
Madeun	HHS
Mobile	MMS
Monigomery	
Morgan	HHS
Takedege	HHS
Tuscaloosa	DOL
	HHS

** Oversight Agencies only become involved in the A-128 audit process on request. Otherwise they play no active part.

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COGHIZANT AGENCY ASSIGNMENTS FOR COST ALLOCATION UNDER OMB CIRCULAR A-87 AND FOR SINGLE AUDIT UNDER OM8 CIRCU-LAR A-128-Continued

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ALASKA	ł
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Commune and Economic Development	DOE
Community and Pergenal	
Editoria	i cn
Environmental Conservation	USDA
Fish and Game Governor's C/Ace	
Hearth and Social Survices	HHS
Housing Authority	HUD
Labor	00
Makery and Verener Arers	1000
Matary and Verenen Arlans Natural R-iscurces Public Salety	1000
Transportation and Public Facilities	. 707 ·
Vocational Renablination	HHS HHS
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	+
ALERICAN SAMON	
Rate systems: All departments and agencies	00
APIZONA	1
State Agencies:	
Corrections	
Economic Security Echrcation. Emergency and Military Alfairs	ED
Emergency and Miklary Allairs	000
Game and Fish. Governor's Office	
Haath Services	A DUC
Industral Commence	DOL
1	USDA
Mine Insolution Public Sylety	
State Parks	00
Transportation	001
Countes:	-
Mancope	
Pro	
Pinat	HHS
Phoneix	i
Avanon	.: 007*
Community Development	HUD
Housing	
Parks and Recreveon	1001
Police	.: 000
Public Works	
Tracut	1007
rucson	. 406
ARANGAS	1
State agencies	
Corrections	- C- 1
Corrections	I press
Emerge Office	DOE
Forestry Commen	USCA
Game and Fish Commission	
Health	HHHS
Health	1.007
Himmen Services	_: HHS
Natural and Cultural Hollego Parks and Toursan Polyton Control and Ecology Workers' Compensation Certweeton	
Pollution Control and Ecology	EPA
Vorkers' Compensation Centruspon	
Counteets	1
Jefferson	

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COGNIZANT AGENCY ASSIGNMENTS FOR COST ALLOCATION UNDER OMB CIRCULAR A-87 AND FOR SINGLE AUDIT UNDER ONS CIRCU-LAR A-128-Continued

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Conservation	HHS
Developmental Services	1445
Economic and Business Development	DOC
Education	ED
Emergency Services Office	DOI
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Housing and Community Development	HUD
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COGNIZANT AGENCY ASSIGNMENTS FOR COST ALLOCATION UNDER OMB CIRCULAR A-87 AND FOR SINGLE AUOIT UNDER OMB CIRCU-LAR A-128-Continued

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General Services	
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Utilities	
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Cognican Federal agency COLORADO State spencies: Agriculture . USDA €D DOE Gevernor's Office ODT Highways. Institutions HHS Labor and Employment DOL Local Allairs. HUD Netural Resources DOI HHS DOT DĤ. Social Services. HHS State Planning and Budgeting Office HUD Countres: HHS Adams. Arapaho. HHS Boulder . HHS El Pano: Parks. DÖI Seciel Services HHS HHS letterson. HHS DOT HHS HHS Proble Weld Ca Colorado Springe: DOT HUD Housing Authority ...... Parks and Recreation HUD DOI Polis 001 Public Works. DOT Utilities/Utilities Authority EPA Pueblo: DOT Airport Community Development ...... Human Resources/Relations HUD HHS DOI Parta ... EPA DOT DOT Denver HHR CONNECTIONT State agencies: - ----. . .. Aging...... HHS USDA Ch idren and Youth Services HHS Consumer Protection_ DOJ DOC ED Correction Economic Omnicoment Education. Environmental Protection. EPA Governor's Office DOJ HHS DOI Health Sc -Historical Commission Housing. HUD HHS Human Resources. Income Maintenance. DOL HHS HHS DOD HHS Lebor Mental Health ...... Military. DOJ DOT ans Home and Heep VĂ Count: Bridgeport Hertford: HUD Aging_____ Community Imprevement DOL DOL Education ED Health/Human Services HHS HUD" DOL Planning_____ Public Worka_ HUD development HUD 646 EPA HHS

COGNIZANT AGENCY ASSIGNMENTS FOR COBT ALLOCATION UNDER OMB CIRCULAR A-87 AND FOR SINGLE AUDIT UNDER OMB CIRCU-LAR A-128-Continued

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New Haven: Development Administration	HUD.
Education	ED
Human Resources	HHS
Police	DOJ
Public Works	EPA HHS
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	HHS
West Hartford	HUD
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State agencies:	
Agriculture	USDA
Community Affairs	DOC
Governor's Office	
Health and Social Services	HHS
Labor	DOL
National Guard	DOD
Netural Resources and Environmental Control.	ED.
Public Instruction	00
Transportation	DOT
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State agencies:	001
Corrections	
Housing and Community Development	HUD
Human Services	HHS
Mayor's Office	HUD
Public Library	DOJ HHS
Public Schools	ED
Public Works	DOT
Recreation	001
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State agencies:	
Administration	USDA
Commerce	
Community Attains	001
Education	ED.
Environmental Regulation	EPA
Game and Fresh Water Commission	. 001 . ED
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Labor and Employment Security	DOL
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COGNIZANT AGENCY ASSIGNMENTS FOR COST ALLOCATION UNDER OMB CIRCULAR A-87 AND FOR SINGLE AUDIT UNDER OMB CIRCU-LAR A-128--Continued

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Governor's Office	DOT
Human Resources	HHS
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Labor	DOL
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Offender Rehabilitation	DOJ
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Richmond	HHS
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Environment and Streets	EPA'
Human and Community Development	HUD
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Education	ED
Employment	DOL
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Board of Education	HHS
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Energy and Natural Resources	DOE
Environmental Protection Agency	EPA
Human Flights	001
Labor	DOL
Law Enforcement Mental Health and Developmental Disabilities	DOU
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Military and Neval	
Public Aid Public Heelth	HHS
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Sanitary Board	DOT
Transportation	VA
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Community Development	HUD
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De Kalb	EPA
Kane	HUD
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Knox	HUD
La Salle	HHS
Macon.	HHS
Madison	HHS
McLean	11116
	HUD
Rock Island	HHS
SL Clar	HUD
Tazewal	11115 11115
Whiteside	HHS
Will	HHS
Winnebago	HHS .
Aurora	11115
Berwyn	HHB
Chicago: Community Development and Housing	HUD
Consumer Services	EPA
Economic Development/Opportunity	HUD

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Employment and Traning		
Health/Human Services		
Housing		HUD
Mayor's Office		EOT HUD
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AND FOR SINGLE AUDIT UNDER OMB CIRCU	-
LAR A-128-Continued	

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East Chicago	HHS
Evansvillo:	
Community Development	
Transportation	
Fort Wayne	EPA
Gary	HUD
Hammond	EPA
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Anderson	HHS
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North Manager	HHS
Pigeon	+++18
Portage	HHS
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Washington	HHS
Wavne-Indianapolis	HHS
Wayne-Richmond .	HHS
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Aging Commission	HH:8
Agriculture	USDA
Commerce Commission	001
Corrections	1001
Development Commission	HUD
Governor's Office	DOL
Health	HHS
Historical	HHS
Job Service	DOL
Labor Bureau	DOL
Planning and Programming	HHS
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Public Instruction	ED
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Fish and Game Commission	

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COGNIZANT AGENCY ASSIGNMENTS FOR COST ALLOCATION UNDER OMB CIRCULAR A-87 AND FOR SINGLE AUDIT UNDER OMB CIRCU-LAR A-128-Continued

	Cognize Federa
SL Landry	HHS .
Tangipahaa	HHS .
Terrebonne	EPA
Nes:	
Balon Rouge	HUD
Lake Charles	EPA
Monroe	HUD
Sheveport: -	mu <i>u</i>
Parks and Necreelion	USDA
Public Allers/Services	DOL
Public Works	DOT
Sportren	DOT
Urban Development	EPA"
Skdeil	HHS
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ale agencies:	
Agriculture, Feod, and Rural Resources Coheervation	USDA
Corrections	DOJ
Delense and Veteran Services	VA
Educational and Cultural Services	ED
Envronmental Protection	EPA
	HHS
Housing Authority	HHS
Inland Fisheries and Wildlife	DOI
Labor	DOL
Mental Health and Mental Retardation	
	DOJ
Transportation	DOT
Androscossin	HHS
Cumberland	HHS
Kennebec	HHS
Penobecol	
York	HHS
bes: Bangor	HHS
Portiand	HHS
MARYLAND	
ate agencies: Aging Office	HHS
Agriculture	USDA
Children and Youth Office	HHS
Economic and Community Development	HUD
Education	ED
Employment and Training Environmental Services	DOL
Governor's Office	001
Health and Mental Hygiene	HHS
Human Resources	HHS
Law Enforcement and Administration on Jus-	1001
Ann Annanian -	HHS
tice Commission.	600
Licensing and Regulation	000
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COGNIZANT AGENCY ASSIGNMENTS FOR COST ALLOCATION UNDER OMB CIRCULAR A-87 AND FOR SINGLE AUDIT UNDER OMB CIRCU-LAR A-128-Continued

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Personnia	001.
Planning and Economic Development	HUO
Police	001
State's Attorney	HHS
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Aging	
Education	ED
Criminal Justice	
Health and Human Services	
Hospitals	HUD
Manpower Mayor's Office	HUD
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Social Services	
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lampden	HHS
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lorigik	HHS
hymouth.	
Vorcester	HHS
kaston:	
Education	ED
Health and Hospitals	
Mayor's Office	
Police	DOJ
Public Works	
Irockton: Community Improvement	DOL
Education	ED
ambridge	HUD
hcopee	EPA
all Firver	ED
AWARCA	•
Arpen	DOT
Community Development	HUD.
Education	ED
Mathews at	HHR
Highways	
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Highways	HHS
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COGRIZANT AGENCY ASSIGNMENTS FOR COST ALLOCATION UNDER OMB CIRCULAR A-87 AND FOR SINGLE AUDIT UNDER OM3 CIRCU-LAR A-122-Continued

	Coonizant Federal agency
Sociality	HUD
Walliam	HHS
Worcester	1:0
Town: Brookline	H⊲S
MICHIGAN	
State Agencies:	
Aging office	HH <b>S</b>
Attorney General	USDA
Commerce	HUD
Corrections	
Education	ED
	LCOL
Management and Budget	HHS
Mental Health	HHS
Military Affairs Natural Resources	
Police	DOT
Public Health	HHS
Stale	DOI
Transportation	DOT
Countres:	
Allegan Bay	HHS
Berrien	EPA
Calhoun	HHS
Genesee	HHS HHS
Jackson	HHS
Kalamazoo	HHS
KentLenewee	EPA
Macomb	HHS HHS
Madison	EPA
Marquette Midland	HHS
Midland	HHS
Muskegon	HHS
Oakland	HUD
Ottawa	EPA EPA
Shewassee	HHS
St. Clar	EPA
Washienaw	HHS HHS
Cities:	
Ann Arbor	HUD
Bay City	HUD
Dearborn Heights	HHS
Detroit:	
Community and Economic Development  Employment and Training	HUD
Finance	HUD
Haalth and Human Services	HHS'
Historical	HUD
Planning	HUD
Pokce	DOJ
Public Works	NUD
Services	HHS
Transponstion	DOT
Community Development	HUD*
Community Improvement	DOL
Public Works	DOC
Water/Sawer Grand Rapids	EPA EPA
Jackson	HHS
Kalamazoo	EPA
Lansing	EPA HHS
Lvonia	HHS
Pontiac	HUD
Roseville Royel Oek	HHS
St. Clair Shores	HHS
Segnaw	HUD
Westland	HUD

COONIZANT AGENCY ASSIGNMENTS FOR COOP ALLOCATION UNDER OMB CIRCULAR A-57 AND FOR SINGLE AUDIT UNDER OMB CIRCU-LAR A-125-Continued

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	Cognizant Federal agency
Tewns: Dearborn	
Dezroom	HHS
Madiesota	
State agencies: Administration	
Aging Buard	HhS HHS
Agriculture	USDA*
Commerce	DOC
Corrections	DOU HHS
Economic Security	
Education	ED
Employment Security	DOL
Energy and Economic Development	USDA
Health	HHS
Instorical Society	HUD
Housing Finance Agency	HUD
Human Services	DOL
Military Alfairs	000
Natural Resources	DOI
Planning Agency	HHS
Pollution Control Agency Transportation	EPA DOT
Veterans Alfairs	VA
Countes:	
	HHS
Dekote	HHS
Olmsted	HHS
Ramsey	HHS
Steens	HHS
St Louis	HHS
Cities:	
Bloomington	HHS
Minnezpois:	HHS
Community Action Agency	MHS
Contract Management	HUD*
Employment and Training Rivertront Davelopment	DOL
St. Paul	HUD
Missiesippi	
State agencias: Agriculture and Commerce	USDA
Archives and History	DOI
Economic Development	DOC
Education	ED
Enercy and Transportation	DOL
Energy and Transportation	USDA
Governor's Office	HHS'
Hoalth	HHS DOT
Human Development	HHS
Medicard Commission	HHS
Mental Health	DOD
Natural Resources	000
Public Selety	DOJ
Public Welfare	HHS
Rehabilitative Sarvices	HHS VA
Wildlife Conservation	DOI
Youth Services	ED
Countres: Baiwar	HHS
Forrest	HHS
Harrison	HHS
Hinds	HHS
Jackson	HHS
Laudentale	HHS
Washington	HHS
Cities: Jackson	нию
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MISSOURI	
Btate agencies: Agncuiture	USDA
Consumer Atlairs, Regulation and Licensing	

COSNIZANT AGENCY ASSIGNMENTS FOR COST ALLOCATION UNDER CMB CIRCULAR A-87 AND FOR SINGLE AUDIT UNDER OMB CIRCU-LAR A-125-Continued

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	Cognizent Federal Beincy
Conservation	DO
Elementary and Secondary Education	ED
Elementary and Secondary Education Governor's Office	DOC
Highway and Transportation	DOT
Labor and Industrial Relations	DOL
	DOI
Public Salory	HHS
Boone	LING
Buchanan	HHS HHS
Clay	HHS
Greena	HHS
Jasper	
	HHS
	KHS
St. Louis	HHS
	HUD
Kansas City	HUD
Springfield	100
St. Joseph	HUD
Circuit Court	DOJ
Community Development	HUD.
Courts	DOT
Employment and Training	000
Health/Human Services	
Public Serety	EPA
	USDA
•	103
MONTANA	
State agencies: Agr sulture	USDA
Agr suiture Arts Council	HHS'
Commerce	000
Education	ED
	DOI HHS
Health and Environmental Science	HHS
	DOT
Institutions	001
	DOL
	HHS
Military Attairs	DCD
Natural Resources and Conservation Social and Rehabilitation Services	
State Lands	001
Counties:	
Cescade	HHS HHS
Yeilowstone	103
B-H-ngs	HHS
Great Falls	HHS
NEBRASKA	
Blate aguncies:	
Aging	HHS
Aaronautics	USDA
Correctional Services	000
Economic Development	HUD
Education Energy Office Environmental Control	ED
Environmental Control	EPA
Game and Parks Commission	DOI
Governor's Office	
Health	HHS DOI
Justice	
Labor,	DOL
Law Enforcement and Commel Justice Com-	DOJ
mitery	000
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	HHS
Public institutions	
Public institutions	HHIS
Public institutions	

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COGNIZANT AGENCY ASSIGNMENTS FOR COST ALLOCATION UNDER OMB CIRCULAR A-87 AND FOR SINGLE AUDIT UNDER OMB CIRCU-LAR A-128-Continued

Cognitant Foderal agency Water Per 00 Counties: Dougla -Lancaster HUÖ 28 Lineoin. Omene. DOT HUD HEVADA ele ageneies: Apriculture .... USDA Commerce DOC Community Services Office ervation and Natural Resources Education. Employment See BOL úν Governer's Office. DOL Human Resources: 000 Inchestrial Comme Military Department. Motor Vehicle..... Traffic Selety 001 Transpo DÖI * Clark -MUD EPA Las Veges Reno HUD NEW HAMPSING State agencies: Adjutant Generat. 000 Aging Caunce ..... sitere . USDA Air Resources Agency. DO Corrections 001 Education. £D Employment Security. Fish and Game_____ Governor's Office.____ 001. 001. i den ith and Welfare HHS. HUD Housing Finance Authority Labor. DOL Public Werks and Highways sources and Economic Development 001 Selety. 004 Veterage Council VA. . Hillebore NH Merrimad -Rockingham. NHS HHS Strafford .... HUĎ -NEW JERGEV Agriculture Community Attairs **IBOA** HHS' HUD Commerce and Economic Development 900 900 Conscions. Finis R Valley Regional Planning Cor DOT mon. Educa ED Energy. DOE Environ NETHEN Protectice. 001 Governer's Other. HHS. HHS Health Human Services uni. Labor. DOL BOJ DOJ DOT Transportation. DOK Countres: Attentes -Bergert, Aging. HAR n's Service HHS Community Action Planning Community Development HAR HUD

Hospital

Housing Awnonly

COGNIZANT AGENCY ASSIGNMENTS FOR COST ALLOCATION UNDER OMB CIRCULAR A-87 AND FOR SINGLE AUDIT UNDER OMB CIRCU-LAR A-128-Continued

Union       HH         iewnis:       HH         Hamilian       HH         Woodbaldge       HH         Mass Adamas       HH         Adjustat General Energence, Properativeter       FE         Agrouthere       US         Corrections       DO         Education       ED         Employment Security       ED         Energy and Miserals       DO         Finance and Administration       HH         Neture Account Security       DO         Fear and Game       DO         Governer's Office       DO         Heighnery       DO         Neture Accounter       HH         Neture Accounter       HH         Mature Accounter       DO         Counters:       HH         Neture Area       HH         Neture Area       HH         Mature Accounter       HH         Mature Accounter       HH         Neture Area       HH         Neture Area       HH         Neture Ar	oghiza Sedera Agency	
Parened Parenthood       H143         Utilizer / Utilizer Autherity       EPA         Bartingtion       H143         Cemolen       H143         Cumberland       H143         Cumberland       H143         Gloucester       H144         Mudzon       H144         Mudzon       H144         Mudzest       H144         Muddesst       H144         Mormoubit       Aging         Aging       H144         Community Improvement       H140         Process       H144         Mormoubit       H145         Aging       H144         Community Improvement       H140         Process       H141         Somerast       H145         Somerast       H141         Somerast	15	Mentel Heatth/Retardation
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Gloucester     Hitt       Hudson     Hitt       Hudson     Hitt       Mercel     Hitt       Mercel     Hitt       Mercel     Hitt       Middleser     Hitt       Mormauft:     Hitt       Aging     Hitt       Ornmunity improvement     OO       Prosecuting Allorary     OO       Morras     Hitt       Selen     Selen       Selen     Selen       Selen     Hitt       Selen     Hitt       Selen     Hitt       Selen     Hitt       Beyonse     Hitt       Candes     Hitt       Mates     Hitt       Mates     Hitt       Mates     Hitt       Mates     Hitt       Mates     Hitt       Candes     Hitt <td></td> <td></td>		
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Planning and Expinences     Hull       Protestor     Hull       Warres     Hull       Warres     Hull       Warres     Hull       Warres     Hull       Bioomhatz     Hull       Contiant     Hull       Bioomhatz     Hull       Contiant     Hull       Exclosing     Hull       Exclosing     Hull       Exclosing     Hull       Enclosing     Hull       Enclosing     Hull       Enclosing     Hull       Versex     Hold       Enclosing     Hull       Mayor Chros     Hull       Patarson     Hull       Manual Enclosing     Hull       Warres     Hull       Marres     Hull       Warres     Hull       Marres     Hull	0	
Protestarr     HH       Warres     HH       Warres     HH       Materia     HH       Starte: City     HH       Biornite:     HH       Carridan     HH       Excobatis     HH       Ivington     HH       Variage:     HH       Mayor:     DO       Engineering:     DO       Passesic:     HH       Pulce:     DO       Passesic:     HH       Woodbaldge:     HH       Woodbaldge:     HH       Maria:     HH       Agria:     Manut Beauty       Beauty HM     Beauty       Carrections     Co       Economic:     Do       Enable Miloacab     Co <td></td> <td></td>		
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COGNIZANT AGENCY ASSIGNMENTS FOR COST

LAR A-128-Continued

ALLOCATION UNDER OMB CIRCULAR A-87

AND FOR SINGLE AUDIT UNDER OMB CIRCU-

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COGNIZANT AGENCY ASSIGNMENTS FOR COST ALLOCATION UNDER OMB CIRCULAR A-87 AND FOR SINGLE AUDIT UNDER OMB CIRCU-LAR A-128-Continued COGNIZANT AGENCY ASSIGNMENTS FOR COST ALLOCATION UNDER OMB CIRCULAR A-87 AND FOR SINGLE AUDIT UNDER OMB CIRCU-LAR A-128-Continued

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CONVERSIONMENTS FOR COST ALLOCATION UNDER OMB CIRCULAR A-87 AND FOR SINGLE AUDIT UNDER OMB CIRCU-LAR A-128-Continued

	Cognizal Federal agency
Westchester	HHS
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Binghamion	EPA
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Economic Development	HUD
Education	ED
Housing Authority	HUD DOL
Parks	DOI
Police	DOJ EPA
Sever Authority	EPA
Transportation	ED
Youth	HUD
· Water	EPA
Cheektowege	HHS
New Rochelle	HUD
New York:	
Aging	HHS* ED
Criminal Justice Coordinating Council	201
Economic Development Administration	DOC
Employment	DOL.
Health	HHS
Housing Preservation and Development	HUD
Human Resources Administration	HHS
Mental Health	HHS
Parks	DOI
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Rochester	HUD
Schenectady	HHS
Troy	HHS
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White Plains	HUD
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Brookhaven	HUD
Colonie	HHS
Greenburgh	HUD
Huntington	HHS
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North Hampstead	HHS
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Union	HHS
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Administration	HHS"
Commerce	USDA
Community Colleges	ED
Correction Cultural Resources	HHS
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Public Education	ED
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Nash	HHS
New Hanover	DOL
Pitt	HHS
Rendolph	HHS
Rockingham	HHS
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Wake	DOL HHS
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Cities: Asheville	HUD
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Durham	HUD
Greeneboro	EPA
High Point Raieigh	HUD
Winston-Selem	HUD
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State agencies:	
Adjutant General	DOD
Agriculture	USDA
Forest Service	DOI
Game and Fish	DOI
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Highway	DOT
Highway Patrol	HHS
Housing Finance Agency	HUD
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Community Development	DOL
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Community Development	HUD
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Aviation	ACSU .
Community Improvement	
Fire Services Housing and Urban Development	HUD
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COGNIZANT AGENCY ASSIGNMENTS FOR COST ALLOCATION UNDER OMB CIRCULAR A-87 AND FOR SINGLE AUDIT UNDER OMB CIRCU-LAR A-128-Continued

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Human Services	HHS HHS
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COGNIZANT AGENCY ASSIGNMENTS FOR COST

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COGNIZANT AGENCY ASSIGNMENTS FOR COST ALLOCATION UNDER OMB CIRCULAR A-87 AND FOR SINGLE AUDIT UNDER OMB CIRCU-LAR A-128-Continued

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COGNIZANT AGENCY ASSIGNMENTS FOR COST ALLOCATION UNDER OMB CIRCULAR A-87 AND FOR SINGLE AUDIT UNDER OMB CIRCU-LAR A-128-Continued

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Community Development and Housing	
Courts	
District Attorney	
Employment and Training	
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El Paso	HUC
Fort Worth	HUC
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Houston:	1
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Community Development	
Community Improvement	
Health/Human Services	HHS
Liver	
Public Works	
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Waco	
Wichita Falls	
UTAH	
State agencies:	
Agriculture	use
Apprenticeship Council	001
Community and Economic Development	
Education Office	ED
Employment Security	001
Governor's Office	
Health	
National Guard	
Natural Resources	
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Transportation	001
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State agencies: Agriculture	USC
Development and Community Affairs	HUC
Education	ED
Employment and Training	DOI
Environmental Conservation	DOI
Governor's Office	
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Public Salety	DOL
Public Service	HHS
Transportation	DOT
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Vitania	
State agencies:	000
Adjutant (Seneral's Office	HHS
Agriculture and Consumer Affairs	USDA
Air Pollution Control Board	EPA
	DOC
Conservation and Economic Development	DOI
Corrections	001
Education	ED
Emergency and Energy Services Office	FEMA
Employment Commission	DOL
Game and Inland Fisheries Commission	DOI
Governor's Office	
Health	DOT
Hennis Lendmarks Commission	DOI
Housing and Community Development	HUD
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Labor and indusity	DOL
Library	HHS
Planning and Budget	HUD
Rehabilitative Services	HHS
Social Services	HHS
State Police	1001
Water Control Board	EPA
Countes: Arlington	HHS
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Prince William	EPA
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Alexandria	ED
Hampton	HHS
Lynchburg	HHS
Newport News	ED .
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City Manager Community Relations	HUD"
Development	
Education	
General Government	HHS
Housing Authority	HUO
Human Resources/Relations Judicial	
Parts and Recreation	HUO
Personnel	001
Planning	. 001
Police	
Public Health	HHS
Richmond	
Rosnoke	
Virginia Beach	ED
Villan Islands	1
State agencies: All departments and agencies	
WASHINGTON	1
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COGNIZANT AGENCY ASSIGNMENTS FOR COST | ALLOCATION UNDER OMB CIRCULAR A-87 AND FOR SINGLE AUDIT UNDER OMB CIRCU-LAR A-128-Continued

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Aging	HHS.
Airport	DOT
Community Action	HHS
Law and Justice	DOL
Marpower	001
Sower Utility	EPA
Sociel Services	HHS
Skagit	HHS
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COGNIZANT AGENCY ASSIGNMENTS FOR COST ALLOCATION UNDER OMB CIRCULAR A-87 AND FOR SINGLE AUDIT UNDER OMB CIRCU-LAR A-128-Continued

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Transit Authority	007
Looan	HHS
Marion	HHS
McDowell	HHS
	HHS
Monongelie	HHS
Ohio	EPA HHS
Wood	HHS
WISCONSIN	
State agencies: Administration	HHS
Agriculture, Trade and Consumer Protection	USDA
Development	200
Governor's Office	DOJ
Health and Social Services	HHS
Historical Society	DOI
Housing and Economic Development Author- ity.	HUD
Industry, Labor and Human Relations	DOL
Justice	HHS DOD
Natural Resources	DOI
Public Instruction	ED
Transportation	DOT
Veterans Atlans	VA
Counties	
	HHS
Dane	HHS
Dodge	HHS
Fond du Lac	
Jetterson	HHS
Kenceha	HHS
La Croset	HHS
Manitowoc	HHS
Marathon	HHS
	HHS
Racine	HHIS
Rock	HHS
Sheboygan	HHS
Walworth	HHS
Winnebaoo	HHS
Wood	HHS
Cites:	1
Green Bay	HUD
Kenosha	HHS
Madison	DOT
- Racine	EPA
- HECHI	HHS
West Alis	HHS
Wyohang	1
State agencies:	USDA
Agriculture	. 000
Charities and Reform Board	HHS
Economic Planning and Development	DOC
Education	ED
Employment Security Commission	DOL
Environmental Quality	EPA
Game and Fish	001
Health and Social Services	HHS
Highway	DOT
Labor and Statistics	DOL
Public Lands	USDA
Mine Inspector	. DOI
National Guard Public Service Commission	. DOD
Recreation Commission	
Workers Compensation Division	001
Countres: Laramie	. HHS
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*Lead cognizant agency for single audits at State local levels. Also, responsible for regolishing cost allo plans at local levels. HHS will contrus to be cog agency for review of State-wide cost allocation plans.

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New Agencies.	
Agriculture	USDA
Archaeology and Historic Preservation Office	DOI
Attorney General's Office	
Commerce and Economic Development	
Community Development	
Corrections	001
Ecology	001
Emergency Management	FEMA
Employment Security	DOL
Energy Office	DOF

### REVIEW OF AUDIT REPORTS DESK REVIEW GUIDE FmHA/GAGAS AUDITS (FOR GROSS ANNUAL INCOME) (Instructions)

#### Contents

Pages Part 2 Instructions 1-8 Part 2A Work Guide 1-5

PURPOSE: The purpose of this desk review guide is to provide a structured approach to the analysis process in order to determine that audit reports meet the requirements of Government Auditing Standards (1988 Revisions), often referred to as Generally Accepted Government Auditing Standards (GAGAS) and the FmHA Audit Program. This guide is also designed to help identify and record deficiencies in borrower operations, and provide consistency of analysis for the entities required to submit audits.

APPLICABILITY: The use of this guide applies only to audits based upon annual gross income (including OMB Circular A-110) as required by regulations. It does not apply to Audits performed in accordance with OMB Circulars A-128 and A-133. For these reviews, use Part 1 of this guide.

DESCRIPTION: This guide was designed, to the extent possible, to be a selfcontained document, by asking questions to support the results of the desk review. The questions are organized by categories, with four possible answers to each question. They are: Not Applicable (N/A), (YES), (NO), and Reference (REF). When checking the REF column, the appropriate question number should be entered at the bottom of the page and an explanatory note made. However, any note should be made, which aids in the analysis process, and further supports the review, even if no followup is required.

The grouping of questions are as follows:

# QUESTION NO

o Auditor's Use of Audit Publications	1-2
o Auditor's Reports (Opinions)	3-4
o Financial Statements	5-7
o Notes to the Financial Statements	8
o Financial Analysis Items	9-12
o Miscellaneous Items	13-14

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All questions should be answered, giving consideration to the information obtained from borrower and auditor interviews, and telephone conversations. Page 4 of this part (desk review guide) provides a place to record the overall results of the review. The guide should remain attached to the audit reviewed, together with all correspondence, notes on telephone calls, etc. (DOCUMENT THE FILE).

The FmHA Audit Program (December 1989 version) contains a list of pertinent auditing publications, commonly used abbreviations, and FmHA regulations for the various financial assistance programs.

### Reference Helps For Questions

- Name only required for guaranteed loans.
- (2) RCFTS Screen CP04.
- (3) Upon completion of the review, the final result should be recorded. The "acceptable/unacceptable" conclusion of the review process refers to the audit and its presentation and the results of FmHA's analysis of the borrower's operation.
- (4) Also referred to as Generally Accepted Government Auditing Standards" (GAGAS) and U.S. General Accounting Office (GAO) "Yellow Book," (1988 Revision).
- 5) The FmHA Audit Program includes the use of GAGAS which also incorporates various American Institute of Certified Public Accountants (AICPA) standards.
- 6) The auditor's opinion letter will include statements to answer these questions. The acronyms GAAS and GAAP will not appear but the words will be spelled out. Additional information may be contained in the notes to the financial statements.
- (7) GAGAS requires separate reports on internal controls and compliance. These reports will usually be located after the notes to financial statements.
- (8) For government entities the audit should contain the financial statements as titled. However, Special Purpose Districts which have only one activity (Fund) such as a Water District, will not have multiple balance sheets, etc.
- (9) Cash Flow statements only required on or after 1-1-89
- 10 Non-GAAP financial statements will usually be presented on the "cash basis." This will also be noted in the auditors opinion letter and the notes to the financial statements. Note: Some public bodies, because of a special requirement, such as population criteria, are not legally required to publish accrual basis financial statements. Also some small nonprofit organizations may present their financial statements on the cash receipts and disbursements basis and the auditor will say in the opinion letter that the "...financial statements referred to above present fairly...." These presentations are acceptable to FmHA.

- (1) Comparative financial statements are a requirement of the FmHA Audit Program (December 1989) and are in addition to GAGAS for non-OMB circular audits.
- (12) The discovery of indications of fraud, waste, abuse or illegal acts in the FmHA financed projects should normally have been reported in writing to the appropriate USDA OIG Regional Inspector General and the FmHA District Director prior to the published audit report.
- (13) The financial analysis items are not all inclusive but listed in broad categories. You should note all specifics for items which you believe require followup.

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> DESK REVIEW GUIDE (FmHA/GAGAS Audits For Gross Annual Income)

0	Organization Name:		
o	City		County
0	Type of Organization	a: Public Body	Indian Tribe Nonprofit
_	Type of Assistance: * Name and address of		Direct Guaranteed*
Au	dit Period:	To Due Dat	te Date Received 2 Date Data Entered in RCFTS
3	AS A RESULT OF THIS	REVIEW, I HAVE REACHED	THE FOLLOWING CONCLUSION:
	Acceptable	e and requires no follow	vup.
	Acceptable	e with minor followup wi	ith (auditor)/(borrower).
		ole due to significant f quire letter to auditor	
<u>NO'</u>	<u>IE</u> : Attach copies of record of telept	f all correspondence to none conversations, etc.	and from borrower/auditor, ., on followup action.
SIC	GNATURE OF REVIEWER	TITLE	DATE

FmHA Instruction 1942-A (Guide 21 - Part 2) (Page 5)

N/A YES NO REF (4)1. DID AUDITOR USE GOVERNMENT AUDITING STANDARDS? (GAGAS) (5)2. DID AUDITOR USE FmHA AUDIT PROGRAM? (6)3. AUDITOR'S REPORT ON FINANCIAL STATEMENTS (OPINION): a. AUDIT CONDUCTED IN ACCORDANCE WITH GENERAL ACCEPTED AUDITING STANDARDS (GAAS). **b. STATEMENTS PREPARED IN ACCORDANCE WITH** GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP). O IF THE FINANCIAL STATEMENTS WERE NOT INTENDED TO CONFORM TO GAAP BUT ARE PREPARED ON ANOTHER BASIS (i.e., CASH, MODIFIED CASH, ETC). DOES AUDITOR SUFFICIENTLY DESCRIBE THIS OTHER BASIS? c. IS OPINION OR DISCLAIMER EXPRESSED? o IF QUALIFIED, IS IT CLEAR WHICH FINDINGS **RESULT IN THE QUALIFICATION?** (7)4. AUDITOR'S REPORTS (OPINIONS) ON: INTERNAL CONTROLS IN ACCORDANCE WITH GAGAS. а. COMPLIANCE IN ACCORDANCE WITH GAGAS. b. NOTES: (DETAIL FOR DEFICIENCIES, FOLLOWUP ACTIONS, ETC.) REFERENCE

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### FINANCIAL STATEMENTS:

5. IF FINANCIAL STATEMENTS ARE PREPARED IN ACCORDANCE WITH GAAP, ARE THE FOLLOWING INCLUDED:

# (8) GOVERNMENT ENTITIES

- a. COMBINED BALANCE SHEET ALL FUND TYPES AND ACCOUNT GROUPS;
- **b.** COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES;
- c. COMBINED STATEMENT OF REVENUES, EXPENDITURES, CHANGES IN FUND BALANCES - BUDGET AND ACTUAL-GENERAL AND SPECIAL REVENUE FUND TYPES (AND SIMILAR GOVERNMENTAL FUND TYPES FOR WHICH ANNUAL BUDGETS HAVE BEEN LEGALLY ADOPTED). NOTE: WHEN NO LEGAL BUDGET IS REQUIRED OR ADOPTED, THE FOOTNOTES SHOULD DISCLOSE THIS FACT AND THIS FINANCIAL STATEMENT IS NOT REQUIRED;
- d. COMBINED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS (OR EQUITY/FUND BALANCE), ALL PROPRIETARY FUND TYPES; AND
- (9) e. COMBINED STATEMENT OF CASH FLOW ALL PROPRIETARY FUND TYPES.

## NONGOVERNMENT ENTITIES

- a. BALANCE SHEET;
- b. STATEMENT OF REVENUE AND EXPENSE;
- c. STATEMENT OF RETAINED EARNINGS, EQUITY OR FUND BALANCE; and
- (9) d. STATEMENT OF CASH FLOW.

<b>REFERENCE</b> NOTES: (DETAIL FOR DEFICIENCIES, FOLLOWUP ACTION,	, ETC.)	)
--------------------------------------------------------------------	---------	---

N/A	YES	NO	REF
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			÷
		-	

N/A YES NO REF

(10) 6. IF THE FINANCIAL STATEMENTS ARE PREPARED IN ACCORDANCE WITH A COMPREHENSIVE BASIS OF ACCOUNTING OTHER THAN GAAP:

#### GOVERNMENT ENTITIES

a. ARE THE STATEMENTS PREPARED ON A BASIS OF ACCOUNTING REQUIRED BY A GOVERNMENTAL REGULATORY AGENCY HAVING JURISDICTION OVER THE ENTITY, OR THE CASH BASIS OR MODIFIED CASH BASIS HAVING SUBSTANTIAL SUPPORT?

#### NONGOVERNMENT_ENTITIES

- **b.** ARE THE STATEMENTS PREPARED ON ANOTHER COMPREHENSIVE BASIS OF ACCOUNTING WHICH IS CLEARLY IDENTIFIED (I.E., CASH BASIS)?
- (1) 7. ARE FINANCIAL STATEMENTS PRESENTED ON A COMPARATIVE BASIS FOR THE CURRENT AND PRIOR YEAR (FmHA AUDIT PROGRAM, SECTION J.1)?

### NOTES TO FINANCIAL STATEMENTS

(12) 8. DO NOTES REQUIRE FmHA FOLLOWUP ACTION, I.E., MATERIAL VIOLATIONS, FRAUD, ABUSE, OR ILLEGAL ACTS, NONCOMPLIANCE, PLUS ANY OF THE AUDITOR'S RECOMMENDATIONS? INCLUDE UNRESOLVED ITEMS FROM PRIOR YEARS.

### FINANCIAL ANALYSIS ITEMS

13 9. DEFICIT FUND BALANCES OR RETAINED EARNINGS OF INDIVIDUAL FUNDS, ESPECIALLY THE FmHA FINANCED PROJECT.

**REFERENCE** NOTES: (DETAIL FOR DEFICIENCIES, FOLLOWUP ACTIONS, ETC.)

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N/A YES NO REF 10. OVERALL DEFICIT (NEGATIVE BALANCES) EQUITY/FUND BALANCES OR RETAINED EARNINGS. SIGNIFICANT POSITIVE BALANCES IN EQUITY/FUND BALANCE 11. OR RETAINED EARNINGS (THIS COULD INDICATE EXCESSIVE USER FEES AND REVIEWER MAY WANT TO IDENTIFY FOR FOLLOWUP). 12. SIGNIFICANT CHANGES FROM PREVIOUS YEAR IN: a. INDIVIDUAL ITEMS OF CURRENT ASSETS; b. INDIVIDUAL ITEMS OF CURRENT LIABILITIES; c. LONG-TERM DEBT; d. NET INCOME/LOSS; e. USERS FEES, HOSPITAL OCCUPANCY, ETC.; and f. OTHER. 13. ARE THERE MANAGEMENT OR ORGANIZATIONAL PROBLEMS OF WHICH YOU ARE AWARE? 14. BASED ON THE REVIEWER'S KNOWLEDGE, ARE THERE ANY INSTANCES ON NONCOMPLIANCE WHICH ARE NOT DISCLOSED IN THE AUDIT?

**REFERENCE** NOTES: (DETAIL FOR DEFICIENCIES, FOLLOWUP ACTIONS, ETC.)

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# DESK REVIEW GUIDE (FmHA/GAGAS Audits For Gross Annual Income)

0	Organization Name:			
o	City	County		
0	Type of Organization: 🗁 Publ	Organization: Public Body Indian TribeNonprofit		
		TYPE OF	LOAN	
0	Type of Assistance: Gram	nt 🗁 Direct 🧲	7 Guaranteed*	
*	Name and address of lender:		an a	
Au	dit Period: To	Date Due Date	Received Date Dat Entered in RCFTS	
AS A RESULT OF THIS REVIEW, I HAVE REACHED THE FOLLOWING CONCLUSION:				
Acceptable with minor followup with (auditor/borrower)				
Unacceptable due to significant inadequacies. (will require letter to auditor and/or borrower)				
<u>NOTE:</u> Attach copies of all correspondence to and from borrower/auditor, record of telephone conversations, etc., on followup action.				

STONATIOE	OF	DEUTEUED	TITLE	DATE
SIGNATURE	OF	REVIEWER	TITLE	DATE

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- 1. DID AUDITOR USE GOVERNMENT AUDITING STANDARDS? (GAGAS)
- 2. DID AUDITOR USE FmHA AUDIT PROGRAM?
- 3. AUDITOR'S REPORT ON FINANCIAL STATEMENTS (OPINION):
  - a. AUDIT CONDUCTED IN ACCORDANCE WITH GENERAL ACCEPTED AUDITING STANDARDS (GAAS);
  - b. STATEMENTS PREPARED IN ACCORDANCE WITH GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP); and
    - IF THE FINANCIAL STATEMENTS WERE NOT INTENDED TO CONFORM TO GAAP BUT ARE PREPARED ON ANOTHER BASIS (i.e., CASH, MODIFIED CASH, ETC). DOES AUDITOR SUFFICIENTLY DESCRIBE THIS OTHER BASIS?
  - c. IS OPINION OR DISCLAIMER EXPRESSED.
    - IF QUALIFIED, IS IT CLEAR WHICH FINDINGS RESULT IN THE QUALIFICATION?
- 4. AUDITOR'S REPORTS (OPINIONS) ON:
  - a. INTERNAL CONTROLS IN ACCORDANCE WITH GAGAS; and
  - b. COMPLIANCE IN ACCORDANCE WITH GAGAS.

**REFERENCE** NOTES: (DETAIL FOR DEFICIENCIES, FOLLOWUP ACTIONS, ETC.)

N/A YES NO REF

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#### FINANCIAL STATEMENTS:

5. IF FINANCIAL STATEMENTS ARE PREPARED IN ACCORDANCE WITH GAAP, ARE THE FOLLOWING INCLUDED:

#### GOVERNMENT ENTITIES

- a. COMBINED BALANCE SHEET-ALL FUND TYPES AND ACCOUNT GROUPS;
- **b.** COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES:
- c. COMBINED STATEMENT OF REVENUES, EXPENDITURES, CHANGES IN FUND BALANCES - BUDGET AND ACTUAL-GENERAL AND SPECIAL REVENUE FUND TYPES (AND SIMILAR GOVERNMENTAL FUND TYPES FOR WHICH ANNUAL BUDGETS HAVE BEEN LEGALLY ADOPTED). NOTE: WHEN NO LEGAL BUDGET IS FEQUIRED OR ADOPTED, THE FOOTNOTES SHOULD DISCLOSE THIS FACT AND THIS FINANCIAL STATEMENT IS NOT REQUIRED;
- d. COMBINED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS (OR EQUITY/FUND BALANCE), ALL PROPRIETARY FUND TYPES; AND
- e. COMBINED STATEMENT OF CASH FLOW ALL PROPRIETARY FUND TYPES.

# NONGOVERNMENT ENTITIES

- a. BALANCE SHEET;
- b. STATEMENT OF REVENUE AND EXPENSE;
- c. STATEMENT OF RETAINED EARNINGS, EQUITY OR FUND BALANCE; and
- d. STATEMENT OF CASH FLOW.

Hereiter (autres for seriors, rossoner meter), sier,	REFERENCE	NOTES :	(DETAIL	FOR	DEFICIENCIES,	FOLLOWUP	ACTION,	ETC.)	
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N/A YES NO REF

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6. IF THE FINANCIAL STATEMENTS ARE PREPARED IN ACCORDANCE WITH A COMPREHENSIVE BASIS OF ACCOUNTING OTHER THAN GAAP:

#### GOVERNMENT ENTITIES

**a.** ARE THE STATEMENTS PREPARED ON A BASIS OF ACCOUNTING REQUIRED BY A GOVERNMENTAL REGULATORY AGENCY HAVING JURISDICTION OVER THE ENTITY, OR THE CASH BASIS OR MODIFIED CASH BASIS HAVING SUBSTANTIAL SUPPORT?

### NONGOVERNMENT ENTITIES

- b. ARE THE STATEMENTS PREPARED ON ANOTHER COMPREHENSIVE BASIS OF ACCOUNTING WHICH IS CLEARLY IDENTIFIED? (I.E., CASH BASIS)
- 7. ARE FINANCIAL STATEMENTS PRESENTED ON A COMPARATIVE BASIS FOR THE CURRENT AND PRIOR YEAR? (FmHA AUDIT PROGRAM, SECTION J.1)

### NOTES TO FINANCIAL STATEMENTS

8. DO NOTES REQUIRE FmHA FOLLOWUP ACTION, I.E., MATERIAL VIOLATIONS, FRAUD, ABUSE, OR ILLEGAL ACTS, NON COMPLIANCE, PLUS ANY OF THE AUDITOR'S RECOMMENDATIONS? INCLUDE UNRESOLVED ITEMS FROM PRIOR YEARS.

#### FINANCIAL ANALYSIS ITEMS

9. DEFICIT FUND BALANCES OR RETAINED EARNINGS OF INDIVIDUAL FUNDS, ESPECIALLY THE FmHA FINANCED PROJECT.

REFERENCE NOTES: (DETAIL FOR DEFICIENCIES, FOLLOWUP ACTIONS, ETC.)

<u></u>	

N/A	YES	NO P	EF	
		-		

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		N/A	YES	NO	REF
10.	OVERALL DEFICIT (NEGATIVE BALANCES) EQUITY/FUND BALANCES OR RETAINED EARNINGS.				
11.	SIGNIFICANT POSITIVE BALANCES IN EQUITY/FUND BALANCE OR RETAINED EARNINGS (THIS COULD INDICATE EXCESSIVE USER FEES AND REVIEWER MAY WANT TO IDENTIFY FOR FOLLOWUP).				
12.	SIGNIFICANT CHANGES FROM PREVIOUS YEAR IN:				
	a. INDIVIDUAL ITEMS OF CURRENT ASSETS;				
	b. INDIVIDUAL ITEMS OF CURRENT LIABILITIES;				
	c. LONG-TERM DEBT;				
	d. NET INCOME/LOSS;				
	e. USERS FEES, HOSPITAL OCCUPANCY, ETC.; and				
	f. OTHER.				
13.	ARE THERE MANAGEMENT OR ORGANIZATIONAL PROBLEMS OF WHICH YOU ARE AWARE?				
14.	BASED ON THE REVIEWERS KNOWLEDGE, ARE THERE ANY INSTANCES ON NONCOMPLIANCE WHICH ARE NOT DISCLOSED IN THE AUDIT?				

REFERENCE NOTES: (DETAIL FOR DEFICIENCIES, FOLLOWUP ACTIONS, ETC.)

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EXECUTIVE OFFICE OF THE PRESIDENT OFFICE OF MANAGEMENT AND BUDGET WASHINGTON, D.C. 20603

April 12, 1985

**CIRCULAR No. A-128** 

TO THE HEADS OF EXECUTIVE DEPARTMENTS AND ESTABLISHMENTS

SUBJECT: Audits of State and Local Governments.

1. <u>Purpose</u>. This Circular is issued pursuant to the Single Audit Act of 1984, P.L. 98-502. It establishes audit requirements for State and local governments that receive Federal aid, and defines Federal responsibilities for implementing and monitoring those requirements.

2. <u>Supersession</u>. The Circular supersedes Attachment P, "Audit Requirements," of Circular A-102, "Uniform requirements for grants to State and local governments."

3. <u>Background</u>. The Single Audit Act builds upon earlier efforts to improve audits of Federal aid programs. The Act requires State or local governments that receive \$100,000 or more a year in Federal funds to have an audit made for that year. Section 7505 of the Act requires the Director of the Office of Management and Budget to prescribe policies, procedures and guidelines to implement the Act. It specifies that the Director shall designate "cognizant" Federal agencies, determine criteria for making appropriate charges to Federal programs for the cost of audits, and provide procedures to assure that small firms or firms owned and controlled by disadvantaged individuals have the opportunity to participate in contracts for single audits.

4. <u>Policy</u>. The Single Audit Act requires the following:

a. State or local governments that receive \$100,000 or more a year in Federal financial assistance shall have an audit made in accordance with this Circular.

b. State or local governments that receive between \$25,000 and \$100,000 a year shall have an audit made in accordance with this Circular, or in accordance with Federal laws and regulations governing the programs they participate in.

c. State or local governments that receive less than \$25,000 a year shall be exempt from compliance with the Act and other Federal audit requirements. These State and local governments shall be governed by audit requirements prescribed by State or local law or regulation.

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d. Nothing in this paragraph exempts State or local governments from maintaining records of Federal financial assistance or from providing access to such records to Federal agencies, as provided for in Federal law or in Circular A-102, "Uniform requirements for grants to State or local governments."

5. <u>Definitions</u>. For the purposes of this Circular the following definitions from the Single Audit Act apply:

a. "Cognizant agency" means the Federal agency assigned by the Office of Management and Budget to carry out the responsibilities described in paragraph 11 of this Circular.

b. "Federal financial assistance" means assistance provided by a Federal agency in the form of grants, contracts, cooperative agreements, loans, loan guarantees, property, interest subsidies, insurance, or direct appropriations, but does not include direct Federal cash assistance to individuals. It includes awards received directly from Federal agencies, or indirectly through other units of State and local governments.

c. "Federal agency" has the same meaning as the term 'agency' in section 551(1) of Title 5, United States Code.

d. "Generally accepted accounting principles" has the meaning specified in the generally accepted government auditing standards.

e. "Generally accepted government auditing standards" means the <u>Standards For Audit of Government Organizations</u>, <u>Programs</u>, <u>Activities</u>, and <u>Functions</u>, developed by the Comptroller General, dated February 27, 1981.

f. "Independent auditor" means:

(1) a State or local government auditor who meets the independence standards specified in generally accepted government auditing standards; or

(2) a public accountant who meets such independence standards.

g. "Internal controls" means the plan of organization and methods and procedures adopted by management to ensure that:

(1) resource use is consistent with laws, regulations, and policies;

(2) resources are safeguarded against waste, loss, and misuse; and

(3) reliable data are obtained, maintained, and fairly disclosed in reports.

h. "Indian tribe" means any Indian tribe, band, nations, or other organized group or community, including any Alaskan Native village or regional or village corporations (as defined in, or established under, the Alaskan Native Claims Settlement Act) that is recognized by the United States as eligible for the special programs and services provided by the United States to Indians because of their status as Indians.

i. "Local government" means any unit of local government within a State, including a county, a borough, municipality, city, town, township, parish, local public authority, special district, school district, intrastate district, council of governments, and any other instrumentality of local government.

j. "Major Federal Assistance Program," as defined by P.L. 98-502, is described in the Attachment to this Circular.

k. "Public accountants" means those individuals who meet the qualification standards included in generally accepted government auditing standards for personnel performing government audits.

1. "State" means any State of the United States, the District of Columbia, the Commonwealth of Puerto Rico, the Virgin Islands, Guam, American Samoa, the Commonwealth of the Northern Mariana Islands, and the Trust Territory of the Pacific Islands, any instrumentality thereof, and any multi-State, regional, or interstate entity that has governmental functions and any Indian tribe.

m. "Subrecipient" means any person or government department, agency, or establishment that receives Federal financial assistance to carry out a program through a State or local government, but does not include an individual that is a beneficiary of such a program. A subrecipient may also be a direct recipient of Federal financial assistance.

6. Scope of audit. The Single Audit Act provides that:

a. The audit shall be made by an independent auditor in accordance with generally accepted government auditing standards covering financial and compliance audits.

b. The audit shall cover the entire operations of a State or local government or, at the option of that government, it may cover departments, agencies or establishments that received, expended, or otherwise administered Federal financial assistance during the year. However, if a State or local government receives \$25,000 or more in General Revenue Sharing Funds in a fiscal year, it shall have an audit of its entire operations. A series of audits of individual departments, agencies, and establishments for the same fiscal year may be considered a single audit.

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c. Public hospitals and public colleges and universities may be excluded from State and local audits and the requirements of this Circular. However, if such entities are excluded, audits of these entities shall be made in accordance with statutory requirements and the provisions of Circular A-110, "Uniform requirements for grants to universities, hospitals, and other nonprofit organizations."

d. The auditor shall determine whether:

(1) the financial statements of the government, department, agency or establishment present fairly its financial position and the results of its financial operations in accordance with generally accepted accounting principles;

(2) the organization has internal accounting and other control systems to provide reasonable assurance that it is managing Federal financial assistance programs in compliance with applicable laws and regulations; and

(3) the organization has complied with laws and regulations that may have material effect on its financial statements and on each major Federal assistance program.

7. <u>Frequency of audit</u>. Audits shall be made annually unless the State or local government has, by January 1, 1987, a constitutional or statutory requirement for less frequent audits. For those governments, the cognizant agency shall permit biennial audits, covering both years, if the government so requests. It shall also honor requests for biennial audits by governments that have an administrative policy calling for audits less frequent than annual, but only for fiscal years beginning before January 1, 1987.

8. Internal control and compliance reviews. The Single Audit Act requires that the independent auditor determine and report on whether the organization has internal control systems to provide reasonable assurance that it is managing Federal assistance programs in compliance with applicable laws and regulations.

a. <u>Internal control review</u>. In order to provide this assurance the auditor must make a study and evaluation of internal control systems used in administering Federal assistance programs. The study and evaluation must be made whether or not the auditor intends to place reliance on such systems. As part of this review, the auditor shall:

(1) Test whether these internal control systems are functioning in accordance with prescribed procedures.

(2) Examine the recipient's system for monitoring subrecipients and obtaining and acting on subrecipient audit reports.

b. <u>Compliance review</u>. The law also requires the auditor to determine whether the organization has complied with laws and regulations that may have a material effect on each major Federal assistance program.

(1) In order to determine which major programs are to be tested for compliance, State and local governments shall identify in their accounts all Federal funds received and expended and the programs under which they were received. This shall include funds received directly from Federal agencies and through other State and local governments.

(2) The review must include the selection and testing of a representative number of charges from each major Federal assistance program. The selection and testing of transactions shall be based on the auditor's professional judgment considering such factors as the amount of expenditures for the program and the individual awards; the newness of the program or changes in its conditions; prior experience with the program, particularly as revealed in audits and other evaluations (e.g., inspections, program reviews); the extent to which the program is carried out through subrecipients; the extent to which the program contracts for goods or services; the level to which the program is already subject to program reviews or other forms of independent oversight; the adequacy of the controls for ensuring compliance; the expectation of adherence or lack of adherence to the applicable laws and regulations; and the potential impact of adverse findings.

(a) In making the test of transactions, the auditor shall determine whether:

-- the amounts reported as expenditures were for allowable services, and

-- the records show that those who received services or benefits were eligible to receive them.

(b) In addition to transaction testing, the auditor shall determine whether:

-- matching requirements, levels of effort and earmarking limitations were met,

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-- Federal financial reports and claims for advances and reimbursements contain information that is supported by the books and records from which the basic financial statements have been prepared, and

-- amounts claimed or used for matching were determined in accordance with OMB Circular A-87, "Cost principles for State and local governments," and Attachment F of Circular A-102, "Uniform requirements for grants to State and local governments."

(c) The principal compliance requirements of the largest Federal aid programs may be ascertained by referring to the <u>Compliance Supplement for Single Audits of State and Local</u> <u>Governments</u>, issued by OMB and available from the Government Printing Office. For those programs not covered in the Compliance Supplement, the auditor may ascertain compliance requirements by researching the statutes, regulations, and agreements governing individual programs.

(3) Transactions related to other Federal assistance programs that are selected in connection with examinations of financial statements and evaluations of internal controls shall be tested for compliance with Federal laws and regulations that apply to such transactions.

9. <u>Subrecipients</u>. State or local governments that receive Federal financial assistance and provide \$25,000 or more of it in a fiscal year to a subrecipient shall:

a. determine whether State or local subrecipients have met the audit requirements of this Circular and whether subrecipients covered by Circular A-110, "Uniform requirements for grants to universities, hospitals, and other nonprofit organizations," have met that requirement;

b. determine whether the subrecipient spent Federal assistance funds provided in accordance with applicable laws and regulations. This may be accomplished by reviewing an audit of the subrecipient made in accordance with this Circular, Circular A-110, or through other means (e.g., program reviews) if the subrecipient has not yet had such an audit;

c. ensure that appropriate corrective action is taken within six months after receipt of the audit report in instances of noncompliance with Federal laws and regulations;

d. consider whether subrecipient audits necessitate adjustment of the recipient's own records; and

e. require each subrecipient to permit independent auditors to have access to the records and financial statements as necessary to comply with this Circular. 10. <u>Relation to other audit requirements</u>. The Single Audit Act provides that an audit made in accordance with this Circular shall be in lieu of any financial or financial compliance audit required under individual Federal assistance programs. To the extent that a single audit provides Federal agencies with information and assurances they need to carry out their overall responsibilities, they shall rely upon and use such information. However, a Federal agency shall make any additional audits which are necessary to carry out its responsibilities under Federal law and regulation. Any additional Federal audit effort shall be planned and carried out in such a way as to avoid duplication.

a. The provisions of this Circular do not limit the authority of Federal agencies to make, or contract for audits and evaluations of Federal financial assistance programs, nor do they limit the authority of any Federal agency Inspector General or other Federal audit official.

b. The provisions of this Circular do not authorize any State or local government or subrecipient thereof to constrain Federal agencies, in any manner, from carrying out additional audits.

c. A Federal agency that makes or contracts for audits in addition to the audits made by recipients pursuant to this Circular shall, consistent with other applicable laws and regulations, arrange for funding the cost of such additional audits. Such additional audits include economy and efficiency audits, program results audits, and program evaluations.

11. <u>Cognizant agency responsibilities</u>. The Single Audit Act provides for cognizant Federal agencies to oversee the implementation of this Circular.

a. The Office of Management and Budget will assign cognizant agencies for States and their subdivisions and larger local governments and their subdivisions. Other Federal agencies may participate with an assigned cognizant agency, in order to fulfill the cognizance responsibilities. Smaller governments not assigned a cognizant agency will be under the general oversight of the Federal agency that provides them the most funds whether directly or indirectly.

b. A cognizant agency shall have the following responsibilities:

(1) Ensure that audits are made and reports are received in a timely manner and in accordance with the requirements of this Circular.

(2) Provide technical advice and liaison to State and local governments and independent auditors.

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(3) Obtain or make quality control reviews of selected audits made by non-Federal audit organizations, and provide the results, when appropriate, to other interested organizations.

(4) Promptly inform other affected Federal agencies and appropriate Federal law enforcement officials of any reported illegal acts or irregularities. They should also inform State or local law enforcement and prosecuting authorities, if not advised by the recipient, of any violation of law within their jurisdiction.

(5) Advise the recipient of audits that have been found not to have met the requirements set forth in this Circular. In such instances, the recipient will be expected to work with the auditor to take corrective action. If corrective action is not taken, the cognizant agency shall notify the recipient and Federal awarding agencies of the facts and make recommendations for followup action. Major inadequacies or repetitive substandard performance of independent auditors shall be referred to appropriate professional bodies for disciplinary action.

(6) Coordinate, to the extent practicable, audits made by or for Federal agencies that are in addition to the audits made pursuant to this Circular; so that the additional audits build upon such audits.

(7) Oversee the resolution of audit findings that affect the programs of more than one agency.

12. <u>Illegal acts or irregularities</u>. If the auditor becomes aware of illegal acts or other irregularities, prompt notice shall be given to recipient management officials above the level of involvement. (See also paragraph 13(a)(3) below for the auditor's reporting responsibilities.) The recipient, in turn, shall promptly notify the cognizant agency of the illegal acts or irregularities and of proposed and actual actions, if any. Illegal acts and irregularities include such matters as conflicts of interest, falsification of records or reports, and misappropriations of funds or other assets.

13. <u>Audit Reports</u>. Audit reports must be prepared at the completion of the audit. Reports serve many needs of State and local governments as well as meeting the requirements of the Single Audit Act.

a. The audit report shall state that the audit was made in accordance with the provisions of this Circular. The report shall be made up of at least:

(1) The auditor's report on financial statements and on a schedule of Federal assistance; the financial statements; and a schedule of Federal assistance, showing the total expenditures for each Federal assistance program as identified in the <u>Catalog of</u> <u>Federal Domestic Assistance</u>. Federal programs or grants that have not been assigned a catalog number shall be identified under the caption "other Federal assistance."

(2) The auditor's report on the study and evaluation of internal control systems must identify the organization's significant internal accounting controls, and those controls designed to provide reasonable assurance that Federal programs are being managed in compliance with laws and regulations. It must also identify the controls that were evaluated, the controls that were not evaluated, and the material weaknesses identified as a result of the evaluation.

(3) The auditor's report on compliance containing:

-- a statement of positive assurance with respect to those items tested for compliance, including compliance with law and regulations pertaining to financial reports and claims for advances and reimbursements;

-- negative assurance on those items not tested;

-- a summary of all instances of noncompliance; and

-- an identification of total amounts questioned, if any, for each Federal assistance award, as a result of noncompliance.

b. The three parts of the audit report may be bound into a single report, or presented at the same time as separate documents.

c. All fraud abuse, or illegal acts or indications of such acts, including all questioned costs found as the result of these acts that auditors become aware of, should normally be covered in a separate written report submitted in accordance with paragraph 13f.

d. In addition to the audit report, the recipient shall provide comments on the findings and recommendations in the report, including a plan for corrective action taken or planned and comments on the status of corrective action taken on prior findings. If corrective action is not necessary, a statement describing the reason it is not should accompany the audit report.

e. The reports shall be made available by the State or local government for public inspection within 30 days after the completion of the audit.

f. In accordance with generally accepted government audit standards, reports shall be submitted by the auditor to the organization audited and to those requiring or arranging for the audit. In addition, the recipient shall submit copies of the reports to each Federal department or agency that provided Federal assistance funds to the recipient. Subrecipients shall submit copies to recipients that provided them Federal assistance funds. The reports shall be sent within 30 days after the completion of the audit, but no later than one year after the end of the audit period unless a longer period is agreed to with the cognizant agency.

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g. Recipients of more than \$100,000 in Federal funds shall submit one copy of the audit report within 30 days after issuance to a central clearinghouse to be designated by the Office of Management and Budget. The clearinghouse will keep completed audits on file and follow up with State and local governments that have not submitted required audit reports.

h. Recipients shall keep audit reports on file for three years from their issuance.

14. Audit Resolution. As provided in paragraph 11, the cognizant agency shall be responsible for monitoring the resolution of audit findings that affect the programs of more than one Federal agency. Resolution of findings that relate to the programs of a single Federal agency will be the responsibility of the recipient and that agency. Alternate arrangements may be made on a case-by-case basis by agreement among the agencies concerned.

Resolution shall be made within six months after receipt of the report by the Federal departments and agencies. Corrective action should proceed as rapidly as possible.

15. Audit workpapers and reports. Workpapers and reports shall be retained for a minimum of three years from the date of the audit report, unless the auditor is notified in writing by the cognizant agency to extend the retention period. Audit workpapers shall be made available upon request to the cognizant agency or its designee or the General Accounting Office, at the completion of the audit.

16. Audit Costs. The cost of audits made in accordance with the provisions of this Circular are allowable charges to Federal assistance programs.

a. The charges may be considered a direct cost or an allocated indirect cost, determined in accordance with the provision of Circular A-87. "Cost principles for State and local governments."

b. Generally, the percentage of costs charged to Federal assistance programs for a single audit shall not exceed the percentage that Federal funds expended represent of total funds expended by the recipient during the fiscal year. The percentage may be exceeded, however, if appropriate documentation demonstrates higher actual cost.

17. <u>Sanctions</u>. The Single Audit Act provides that no cost may be charged to Federal assistance programs for audits required by the Act that are not made in accordance with this Circular. In cases of continued inability or unwillingness to have a proper audit, Federal agencies must consider other appropriate sanctions including:

-- withholding a percentage of assistance payments until the audit is completed satisfactorily, -- withholding or disallowing overhead costs, and

-- suspending the Federal assistance agreement until the audit is made.

18. Auditor Selection. In arranging for audit services State and local governments shall follow the procurement standards prescribed by Attachment O of Circular A-102, "Uniform requirements for grants to State and local governments." The standards provide that while recipients are encouraged to enter into intergovernmental agreements for audit and other services, analysis should be made to determine whether it would be more economical to purchase the services from private firms. In instances where use of such intergovernmental agreements are required by State statutes (e.g., audit services) these statutes will take precedence.

19. <u>Small and Minority Audit Firms</u>. Small audit firms and audit firms owned and controlled by socially and economically disadvantaged individuals shall have the maximum practicable opportunity to participate in contracts awarded to fulfill the requirements of this Circular. Recipients of Federal assistance shall take the following steps to further this goal:

a. Assure that small audit firms and audit firms owned and controlled by socially and economically disadvantaged individuals are used to the fullest extent practicable.

b. Make information on forthcoming opportunities available and arrange timeframes for the audit so as to encourage and facilitate participation by small audit firms and audit firms owned and controlled by socially and economically disadvantaged individuals.

c. Consider in the contract process whether firms competing for larger audits intend to subcontract with small audit firms and audit firms owned and controlled by socially and economically disadvantaged individuals.

d. Encourage contracting with small audit firms or audit firms owned and controlled by socially and economically disadvantaged individuals which have traditionally audited government programs and, in such cases where this is not possible, assure that these firms are given consideration for audit subcontracting opportunities.

e. Encourage contracting with consortiums of small audit firms as described in paragraph (a) above when a contract is too large for an individual small audit firm or audit firm owned and controlled by socially and economically disadvantaged individuals.

f. Use the services and assistance, as appropriate, of such organizations as the Small Business Administration in the solicitation and utilization of small audit firms or audit firms owned and controlled by socially and economically disadvantaged individuals.

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20. <u>Reporting</u>. Each Federal agency will report to the Director of OMB on or before March 1, 1987, and annually thereafter on the effectiveness of State and local governments in carrying out the provisions of this Circular. The report must identify each State or local government or Indian tribe that, in the opinion of the agency, is failing to comply with the Circular.

21. <u>Regulations</u>. Each Federal agency shall include the provisions of this Circular in its regulations implementing the Single Audit Act.

22. Effective date. This Circular is effective upon publication and shall apply to fiscal years of State and local governments that begin after December 31, 1984. Earlier implementation is encouraged. However, until it is implemented, the audit provisions of Attachment P to Circular A-102 shall continue to be observed.

23. <u>Inquiries</u>. All questions or inquiries should be addressed to Financial Management Division, Office of Management and Budget, telephone number 202/395-3993.

24. <u>Sunset review date</u>. This Circular shall have an independent policy review to ascertain its effectiveness three years from the date of issuance.

David A. Stockman Director

Circular A-128 Attachment

# Definition of Major Program as Provided in P.L. 98-502

"Major Federal Assistance Program," for State and local governments having Federal assistance expenditures between \$100,000 and \$100,000,000, means any program for which Federal expenditures during the applicable year exceed the larger of \$300,000, or 3 percent of such total expenditures.

Where total expenditures of Federal assistance exceed \$100,000,000, the following criteria apply:

Total Expe Federal Finan for All P	Major Federal Assistance Program Means any Program That Exceeds	
more than	but less than	
\$100 million	1 billion	<b>\$ 3 million</b>
1 billion	2 billion	4 million
2 billion	<b>3</b> billion	7 million
3 billion	4 billion	10 million
4 billion	5 billion	13 million
5 billion	6 billion	16 million
6 billion	7 billion	19 million
over 7 billion		20 million

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Alabama, Florida, Georgia, Kentucky, Mississippi, North Carolina, South Carolina, Tennessee

Illinois, Indiana, Michigan, Minnesota, Ohio, Wisconsin

Akansas, Louisiana, New Mexico, Oklahoma, Texas

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