

2.03-7
3-3-67

Exhibit 1

(1-15-79) SPECIAL PN

The following is a sample monthly report on the status of EDA funds transferred to other agencies.
It will be noted that, for continuing (no-year) funds, and for prior year annual funds, totals are broken down to show separately cumulative amounts:

- (a) As of June 30 each year.
- (b) From the beginning of the current fiscal year to the reporting date.

Month October 1965

0
0
0

Appropriation Symbol (1)	Project Number and Location (2)	Project Allocation (3)	Cumulative Obligations to Date (4)	Unobligated Balance (5)	Unliquidated Obligations (6)	Accrued Expenditures (7)	Cumulative Net Cash Disbursements (8)
69-13X0920	OAA 21-000-0125 Oneonta, New York	32,160.00	32,160.00	-0-	32,160.00	-0-	-0-
	OAA 55-004-0131 Sutton, Braxton County West Virginia	37,060.00	-0-	37,060.00	-0-	-0-	-0-
	56-086-0024 Mt. Airy-Surry Co., N.C.	54,721.86	54,721.86	-0-	41,916.94	12,804.92	12,804.92
	58-051-0011 Elletay, Georgia	47,091.00	-0-	47,091.00	-0-	-0-	-0-
	58-059-0104 Calnsville, Georgia	29,000.00	29,000.00	-0-	29,000.00	-0-	-0-
Appropriation Total	Total from inception of program	802,598.86	501,551.86	300,917.00	488,876.94	12,804.92	12,804.92
	Status of Funds as of 6-30-65	576,457.86	440,521.86	133,936.00	440,521.86	-	-
	Current Year Thru 10-31-66	226,141.00	61,160.00	164,981.00	48,355.08	12,804.92	12,804.92

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

THIS Agreement, made this _____ day of _____, 19____ by and between _____, hereafter referred to as the OWNER, and _____, hereinafter referred to as the ENGINEER:

The OWNER intends to construct a Project consisting of _____

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, omissions 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

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 maintain, 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 within _____ calendar days from the date of written authorization to proceed unless otherwise mutually agreed to in writing by both parties. Any supporting documentation or revisions regarding the ENGINEER's services under this Agreement necessary 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 Attachment 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 drawings, specifications, and 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

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 Documents 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 the ENGINEER and contractor, 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 longest construction contract 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

(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 _____

_____, the ENGINEER, the OWNER and ENGINEER 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.

ATTEST: _____
Type Name _____
Title _____
Date _____

OWNER:
By _____
Type Name _____
Title _____
Date _____

ATTEST: _____
Type Name _____
Title _____
Date _____

ENGINEER:
By _____
Type Name _____
Title _____
Date _____

APPROVED:
FARMERS HOME ADMINISTRATION
By _____
Type Name _____
Title _____
Date _____

ATTACHMENT II - Compensation for Engineering Services During the Construction Phase

1. As set forth in the AGREEMENT FOR ENGINEERING 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:

\$ _____

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.

ATTEST: _____
Type Name _____
Title _____
Date _____

OWNER:
By _____
Type Name _____
Title _____
Date _____

ATTEST: _____
Type Name _____
Title _____
Date _____

ENGINEER:
By _____
Type Name _____
Title _____
Date _____

APPROVED:
FARMERS HOME ADMINISTRATION
By _____
Type Name _____
Title _____
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 _____

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-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:

\$ _____

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.

ATTEST: _____
Type Name _____
Title _____
Date _____

OWNER:
By _____
Type Name _____
Title _____
Date _____

ATTEST: _____
Type Name _____
Title _____
Date _____

ENGINEER:
By _____
Type Name _____
Title _____
Date _____

APPROVED:
FARMERS HOME ADMINISTRATION
By _____
Type Name _____
Title _____
Date _____

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

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.

- 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.

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

o Organization Name: _____

o City _____ County _____

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 _____

TYPE OF AUDIT

<u>Required</u>		<u>Received</u>	<u>Date Due**</u>	<u>Date Received</u>	② <u>Date Data Entered in RCFTS</u>
<input type="checkbox"/>	A-128	<input type="checkbox"/>	_____	_____	_____
<input type="checkbox"/>	A-133	<input type="checkbox"/>	_____	_____	_____
<input type="checkbox"/>	(other)	<input type="checkbox"/>	_____	_____	_____

**Thirteen months from end of fiscal year.

③ Name of: Cognizant Agency Oversight Agency 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)

	Yes	No	N/A
Letter received from Cog./Oversight Agency?			
Does letter require FmHA followup?			
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.
- Acceptable with minor followup with (auditor)/(borrower)
- Unacceptable due to significant inadequacies.
(will require letter to auditor and/or borrower)

NOTE: Attach copies of all correspondence to and from borrower/auditor, record of telephone conversations, etc., on followup action.

 SIGNATURE OF REVIEWER TITLE DATE

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

o Organization Name: _____

o City _____ County _____

o Type of Organization: Public Body Indian Tribe Nonprofit

TYPE OF LOAN

o Type of Assistance: Grant Insured Guaranteed*

*Name and Address of Lender: _____

Audit Period: _____ To _____

TYPE OF AUDIT		Received	Date Due**	Date Received	Date Data Entered in RCFTS
<input type="checkbox"/>	A-128	<input type="checkbox"/>	_____	_____	_____
<input type="checkbox"/>	A-133	<input type="checkbox"/>	_____	_____	_____
	(other)	<input type="checkbox"/>	_____	_____	_____

**Thirteen months from end of fiscal year.

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)			

AS A RESULT OF THIS REVIEW, I HAVE REACHED THE FOLLOWING CONCLUSION:

- Acceptable and requires no followup.
- Acceptable with minor followup with (auditor)/(borrower)
- Unacceptable due to significant inadequacies.
(will require letter to auditor and/or borrower)

NOTE: Attach copies of all correspondence to and from borrower/auditor, record of telephone conversations, etc., on followup action.

 SIGNATURE OF REVIEWER TITLE DATE

Monday
January 6, 1986

Federal Register

Part V

**Office of
Management and
Budget**

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

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-87, "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 Federal 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 agencies 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, Territorial 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**

- Indian tribal governments DOI
- Territorial governments DOI
- Special districts:
- Airport authorities DOT
- Economic development districts DOC
- Hospital, library, and health districts HHS

*Lead agencies for audit are designated in the list by an asterisk. 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 State and local governments. Federal agencies assigned audit cognizance for State and local departmental units shall cooperate with and assist the lead agency in carrying out the requirement for the single audit.

- Housing and urban development districts HUD
- Park and recreation districts DOI
- Port authorities DOT
- School districts ED
- Transit districts DOT
- Water and sewer districts EPA

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 useful 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 CIRCULAR A-128

	Cognizant Federal agency
ALABAMA	
State agencies:	
Aging Commission	HHS
Agriculture and industry	USDA
Archives and History	DOI
Civil Defense	FEMA
Conservation and Natural History	DOI
Corrections	DOJ
Development	HUD
Economic and Community Affairs	DOL
Education	ED
Education-Voc Rehab Service	ED
Environmental Management	EPA
Forestry Commission	USDA
Governor's Office	HUD
Geological Survey	DOI
Highway	DOT
Industrial Relations	DOL
Labor	DOL
Law Enforcement Planning Agency	DOJ
Medical Services Administration	HHS
Mental Health	HHS
Military	DDI
Pensions and Securities	HHS
Planning and Federal Programs	HUD
Public Health	HHS
Youth Services	HHS
Counties:	
Calhoun	HHS
Dallas	HHS
Etowah	HHS
Houston	HHS
Jefferson	EPA
Lauderdale	HHS
Macon	HHS
Mobile	HHS
Montgomery	EPA
Morgan	HHS
Tallapoosa	HHS
Tuscaloosa	DOL
Walker	HHS

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

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

	Cognizant Federal agency
Class:	
Birmingham	HUD
Gasdon	HHS
Huntsville	DOL
Mobile	HUD
Montgomery	HUD
Tuscaloosa	HUD
ALASKA	
State agencies:	
Commerce and Economic Development	DOE
Community and Regional Corrections	DOJ
Education	ED
Environmental Conservation	USDA
Fish and Game	DOI
Governor's Office	HHS
Health and Social Services	HHS
Housing Authority	HUD
Labor	DOL
Marine and Veteran Affairs	DOJ
Natural Resources	DOI
Public Safety	DOJ
Transportation and Public Facilities	DOT
Vocational Rehabilitation	HHS
County: Greater Anchorage	HHS
City: Anchorage	HHS
AMERICAN SAMOA	
State agencies: All departments and agencies	DOI
ARIZONA	
State Agencies:	
Corrections	DOJ
Economic Security	HHS
Education	ED
Emergency and Military Affairs	DOJ
Game and Fish	DOI
Governor's Office	DOJ
Health Services	HHS
Industrial Commission	DOJ
Land	USDA
Mine Inspector	DOJ
Public Safety	DOJ
State Parks	DOI
Transportation	DOT
County:	
Cochise	HHS
Maricopa	HUD
Pima	HHS
Pinal	HHS
Cities:	
Phoenix:	
Aviation	DOT
Community Development	HUD
Housing	HUD
Human Resources/Relations	DOL
Parks and Recreation	DOI
Police	DOJ
Public Works	DOT
Sewer Utility	EPA
Transit	DOT
Tucson	HUD
ARIZONA	
State agencies:	
Corrections	DOJ
Education	ED
Emergency Services Office	FEMA
Energy Office	DOE
Forestry Commission	USDA
Game and Fish Commission	DOI
Governor's Office	DOJ
Health	HHS
Highway and Transportation	DOT
Human Services	HHS
Labor	DOL
Natural and Cultural Heritage	DOI
Parks and Tourism	DOI
Pollution Control and Ecology	EPA
Workers' Compensation Commission	DOL
Veterans Affairs	VA
County:	
Jefferson	HHS
Maricopa	HHS
Pinal	HUD

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

	Cognizant Federal agency
Sebastian	EPA
Washington	HHS
Class:	
Fort Smith	HUD
Little Rock:	
Community Improvement	DOL
Human Resources	HUD
Parks	DOI
North Little Rock	EPA
CALIFORNIA	
State agencies:	
Aging	HHS
Air Resources Board	EPA
Alcohol and Drug Abuse Programs	HHS
Conservation	EPA
Corrections	HHS
Developmental Services	HHS
Economic and Business Development	DOC
Education	ED
Emergency Services Office	FEMA
Employment Development	DOL
Energy Commission	DOE
Finance	HUD
Fish and Game	DOI
Food and Agriculture	USDA
Forestry	USDA
Governor's Office	DOJ
Health Services	HHS
Housing and Community Development	HUD
Industrial Relations	DOJ
Justice	DOJ
Mental Health	HHS
Military Department	DOJ
Parks and Recreation	DOI
Post Secondary Education Commission	ED
Planning and Research Office	HUD
Rehabilitation	ED
Resources Agency	EPA
Social Services	HHS
Solid Waste Management Board	EPA
Transportation	DOT
Veterans Affairs	VA
Water Resources Control Board	EPA
Youth Authority	HHS
County:	
Alameda:	
District Attorney	HHS
Health/Human Services	HHS
Planning	HUD
Protection	DOJ
Sheriff	DOJ
Social Services	HHS
Streets	DOT
County Costs	HHS
Fresno:	HHS
Kern:	HHS
Los Angeles:	
Community and Senior Citizens/Services	HHS
Community Development Commission	HUD
Courts	DOJ
District Attorney	HHS
Health Services	HHS
Mental Health	HHS
Parks and Recreation	USDA
Public Social Services	HHS
Public Works	DOT
Regional Planning	DOT
Sheriff	DOJ
San Bernardino:	HHS
Monterey:	HHS
Orange:	
Airport	DOT
Criminal Justice	DOJ
Courts	DOJ
District Attorney	HHS
Environmental Affairs/Protection	HUD
Health/Human Services	HHS
Protection	HHS
Senior Citizens/Services	HHS
Sheriff	HHS
Riverside:	HHS
San Bernardino:	HHS
Community Development	HUD
Environmental Public Works	EPA

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

	Cognizant Federal agency
Health/Human Services	HHS
Human Resources/Relations	HHS
Law and Justice	DOJ
Manpower	DOJ
San Buenaventura	HHS
San Diego	HHS
San Joaquin	HHS
San Luis Obispo	HHS
San Mateo	HHS
Santa Cruz	HHS
Sonoma	HHS
Stanislaus	HHS
Tulare	HHS
All other counties	HHS
Class:	
Alameda	HUD
Alhambra	HHS
Anaheim	HHS
Bakersfield	EPA
Berkeley	HUD
Burbank	HHS
Butte	HHS
Carson	DOT
Compton	HUD
Downey	HHS
Fresno	HUD
Fullerton	HHS
Garden Grove	HHS
Glendale	HHS
Hayward	HUD
Inglewood	HHS
Lakewood	HHS
Long Beach	HUD
Los Angeles:	
Airport	DOT
Building and Safety	HUD
Community Development Council	DOT
Fire Services	FEMA
General Services	HUD
Housing Authority	HUD
Mayor's Office	DOC
Parks and Recreation	HUD
Personnel	DOJ
Public Works	EPA
Redevelopment Agency	HUD
Transportation	DOT
Norwalk	HHS
Oakland	HUD
Palo Alto	EPA
Pasadena	HHS
Pomona	HUD
Richmond	HUD
Riverside	HUD
Sacramento	HUD
San Bernardino	HUD
San Diego:	
General Services	DOT
Housing Commission	HUD
Streets	HUD
Utilities	EPA
San Francisco:	
Administrative Office	EPA
Arts	DOI
Health/Human Services	HHS
Mayor's Office	DOJ
Parks and Recreation	DOJ
Planning	DSS
Police	DOJ
San Jose	SSBA
San Leandro	HHS
San Mateo	HUD
Santa Ana	HUD
Santa Barbara	HUD
Santa Clara:	
Justice	DOJ
Planning	HUD
Santa Monica	HHS
Southgate	HHS
Stockton	HUD
Sunnyvale	HHS
Torrance	HHS
Vallejo	HHS
Ventura	HHS
West Coast	HHS

UNCLASSIFIED AND

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

	Cognizant Federal agency
COLORADO	
State agencies:	
Agriculture	USDA
Education	ED
Governor's Office	DOE
Highways	DOT
Institutions	HHS*
Labor and Employment	DOL
Local Affairs	HUD
Natural Resources	DOI
Health	HHS
Public Safety	DOT
Public Utilities Commission	DOT
Social Services	HHS
State Planning and Budgeting Office	HUD
Counties:	
Adams	HHS
Arapaho	HHS
Boulder	HHS
El Paso	DOI
Parks	DOI
Social Services	HHS
Jefferson	HHS
Lanier	HHS
Mass	HHS
Pitkin	DOT
Public	HHS
Weld	HHS
Cities:	
Colorado Springs:	
Airport	DOT
Community Development	HUD
Housing Authority	HUD*
Parks and Recreation	DOI
Police	DOJ
Public Works	DOT
Utilities/Utilities Authority	EPA
Public:	
Airport	DOT*
Community Development	HUD
Human Resources/Relations	HHS
Parks	DOI
Public Works	EPA
Regional Planning	DOT
Transportation	DOT
Denver	HHS
CONNECTICUT	
State agencies:	
Aging	HHS
Agriculture	USDA
Children and Youth Services	HHS
Consumer Protection	DOC
Correction	DOJ
Economic Development	DOC
Education	ED
Environmental Protection	EPA
Governor's Office	DOJ
Health Services	HHS
Historical Commission	DOI
Housing	HUD
Human Resources	HHS
Income Maintenance	HHS
Labor	DOL
Mental Health	HHS
Mental Retardation	HHS
Military	DOD
Policy and Management Office	HHS
Public Safety	DOJ
Transportation	DOT
Veterans Home and Hospital	VA
Cities:	
Bridgewater	HUD
Hartford:	
Aging	DOL
Community Improvement	DOL
Education	ED
Health/Human Services	HHS
Housing	HUD*
Parks and Recreation	DOL
Planning	HUD
Public Works	DOC
Redevelopment	HUD
Menden	EPA
New Britain	HHS

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

	Cognizant Federal agency
New Haven:	
Development Administration	HUD*
Education	ED
Human Resources	HHS
Police	DOJ
Public Works	EPA
Newark	HHS
Stamford	HHS
Waterbury	HUD
Towns:	
Greenwich	HHS
West Hartford	HUD
DELAWARE	
State agencies:	
Agriculture	USDA
Community Affairs	DOC
Employment Security Commission	DOL
Governor's Office	DOJ
Health and Social Services	HHS
Labor	DOL
National Guard	DOD
Natural Resources and Environmental Control	DOI
State Instruction	ED*
State	DOJ
Transportation	DOT
Counties:	
Kent	HHS
New Castle	HUD
Sussex	EPA
Cities: Wilmington	HUD
DIST. OF COLUMBIA	
State agencies:	
Corrections	DOJ
Employment Services	DOL
Housing and Community Development	HUD
Human Services	HHS
Mayor's Office	HUD
Metropolitan Police	DOJ
Public Library	HHS
Public Schools	ED
Public Works	DOT
Recreation	DOI
FLORIDA	
State agencies:	
Administration	HUD
Agriculture and Consumer Services	USDA
Commerce	DOC
Community Affairs	DOJ
Education	ED*
Environmental Regulation	EPA
Game and Fresh Water Commission	DOI
Governor's Office	ED
Health and Rehabilitative Services	HHS
Labor and Employment Security	DOL
Law Enforcement	DOJ
Military Affairs	DOD
Natural Resources	DOI
State	ED
Transportation	DOT
Counties:	
Alachua	HHS
Alachua	DOL
Bay	HHS
Brevard	DOL
Broward	HUD
Calhoun	DOT
Duval/Jacksonville	EPA
Escambia	HUD
Hillsborough	HHS
Lee	HHS
Leon	HUD
Manatee	DOL
Marion	HHS
Orange	DOL
Palm Beach:	
Area Planning Board	EPA*
Criminal Justice	DOJ
Employment Training	DOL
Engineering	DOC
Health	HHS
Housing and Community Development	HUD
Human Resources	HHS

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

	Cognizant Federal agency	
Transit Authority		DOT
Water and Sewer		EPA
Pasco		DOL
Pinellas		HUD
Polk		HUD
Sarasota		DOL
Seminole		DOL
Volusia		DOL
Cities:		
Gainesville	HUD	
Fort Lauderdale	EPA	
Hialeah	HHS	
Miami	HUD	
Miami Beach	HHS	
Orlando	HUD	
Pensacola	EPA	
St. Petersburg	HUD	
Tallahassee	EPA	
Tampa	EPA	
West Palm Beach	HUD	
GEORGIA		
State agencies:		
Agriculture	USDA*	
Community Affairs	DOJ	
Defense	FEMA	
Education	ED	
Forestry Commission	USDA	
Governor's Office	DOE	
Highway Safety Office	DOT	
Human Resources	HHS	
Industry and Trade	HUD	
Labor	DOL	
Natural Resources	DOI	
Offender Rehabilitation	DOJ	
Planning and Budget Office	HUD	
Public Safety	DOJ	
Transportation	DOT	
University Regents Board	HHS*	
Veterans Service	VA	
Counties:		
Bobb	HHS	
Cobb	EPA	
Chatham	HHS	
De Kalb	EPA	
Dougherty	HHS	
Floyd	HHS	
Gwinnett	HUD	
Fulton	HHS	
Muskogee/Columbus	HHS	
Richmond	HHS	
Cities:		
Albany	HUD	
Atlanta:		
Aviation	DOT	
Courts	DOJ	
Environment and Streets	EPA*	
Human and Community Development	HUD	
Mayor's Office	DOL	
Parks and Recreation	DOI	
Public Safety	DOC	
GUAM		
State agencies: All department and agencies		DOI
HAWAII		
State agencies:		
Agriculture	USDA	
Attorney General	DOJ	
Budget and Finance	HHS	
Commerce and Consumer Affairs	DOC	
Defense	DOD	
Education	ED	
Governor's Office	HHS	
Health	HHS	
Labor and Industrial Relations	DOL	
Land and Natural Resources	DOI	
Planning and Economic Development	DOC	
Social Services and Housing	HHS	
Transportation	DOT	
Counties: Hawaii		DOL
Cities:		
Honolulu:		
Building	DOC	
Community Development and Housing	HUD	
Human Resources/Relations	DOL	

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

	Cognizant Federal agency
Police	DOJ
Prosecuting Attorney	DOJ
Public Works	EPA*
Transportation	DOT
IDAHO	
State agencies:	
Adjutant General	DOJ
Agriculture	USDA
Education	ED
Employment	DOJ
Fish and Game	DOI
Governor's Office	HHS
Health and Welfare	HHS
Historical Society	DOI
Industrial Commission	DOJ
Labor and Industrial Services	DOJ
Lands	USDA
Parks and Recreation	DOI
Transportation	DOT
Water Resources	DOT
Counties:	
Ada	HHS
Canyon	HHS
ILLINOIS	
State agencies:	
Aging	HHS
Agriculture	USDA
Atomic Energy Commission	DOE
Board of Education	ED
Children and Family Services	HHS
Commerce and Community Affairs	HHS
Conservation	DOI
Corrections	DOJ
Emergency Services and Disaster Agency	FEMA
Energy and Natural Resources	DOE
Environmental Protection Agency	EPA
Governor's Office	DOJ
Human Rights	DOJ
Labor	DOJ
Law Enforcement	DOJ
Mental Health and Developmental Disabilities	HHS
Military and Naval	DOJ
Minerals and Minerals	DOI
Public Aid	HHS
Public Health	HHS
Rehabilitation Services	HHS
Sanitary Board	EPA
Transportation	DOT
Veterans Affairs	VA
Counties:	
Adams	HHS
Champaign	HUD
Cook:	
Community Development	HUD
Environmental Control/Resources	DOE
Inspection	DOJ
Sheriff	DOJ
De Kalb	EPA
Du Page	HUD
Kane	HHS
Kankakee	HHS
Knox	HHS
Lake	HUD
La Salle	HHS
Macon	HHS
Madison	HHS
McHenry	HHS
McLean	HHS
Peoria	HUD
Rock Island	HHS
Sangamon	HHS
St. Clair	HUD
Tazewell	HHS
Vermilion	HHS
Whiteside	HHS
Will	HHS
Winnebago	HHS
Cities:	
Aurora	HHS
Berwyn	HHS
Chicago:	
Community Development and Housing	HUD*
Consumer Services	EPA
Economic Development/Opportunity	HUD

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

	Cognizant Federal agency
Employment and Training	DOJ
Health/Human Services	HHS
Housing	HUD
Mayor's Office	DOJ
Planning	HUD
Police	DOJ
Public Safety	DOJ
Public Works	DOT
Senior Citizens/Services	HHS
Cicero	HHS
Decatur	HHS
East St. Louis	HHS
Evansville	HHS
Joliet	EPA
Oak Park	HHS
Peoria:	
Community Development	HHS*
Community Improvement	DOJ
Public Works	EPA
Rockford	HHS
Rock Island	HUD
Stokio	HHS
Springfield	EPA
Waukegan	EPA
Towns:	
Aurora	HHS
Berwyn	HHS
Bloom	HHS
Bremen	HHS
Capital	HHS
Duquoin	HHS
Downers Grove	HHS
E. St. Louis	HHS
Egan	HHS
Evansville	HHS
Joliet	HHS
Layden	HHS
Lynx	HHS
Mare	HHS
Milton	HHS
New Trier	HHS
Niles	HHS
Oak Park	HHS
Proviso	HHS
Rockford	HHS
Thomson	HHS
Waukegan	HHS
Wheeling	HHS
INDIANA	
State agencies:	
Aging and Community Services	HHS
Civil Defense and Emergency Management	FEMA
Commerce	DOE
Correction	DOJ
Education	ED
Employment Security Division	DOJ
Governor's Office	HHS
Health Board	HHS
Highways	DOT
Housing Board	HUD
Labor Division	DOJ
Mental Health	HHS
Military	DOD
Natural Resources	DOI
Public Service Commission	DOT
Public Welfare	HHS
Regional Planning Commission	DOJ
Rehabilitation Service Agency	HHS
State Police	DOJ
Transportation	DOT
Veterans Affairs	VA
Counties:	
Allen	HHS
Clark	HHS
Delaware	HHS
Elkhart	HHS
Floyd	HHS
Grant	HHS
Howard	HHS
Lake	HHS
La Porte	HHS
Madison	HHS
Marion	HHS
Monroe	HHS
Porter	HHS

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

	Cognizant Federal agency
St. Joseph	HHS
Tipton	HHS
Vanderburgh	HHS
Vigo	HHS
Wayne	HHS
Cities:	
East Chicago	HHS
Evansville:	
Community Development	HUD*
Planning	DOJ
Transportation	DOT
Fort Wayne	EPA
Gary	HUD
Hammond	EPA
Indianapolis	HUD
Muncie	HHS
South Bend	HUD
Terre Haute	HUD
Towns:	
Anderson	HHS
Calumet	HHS
Center-Kokomo	HHS
Center-Muncie	HHS
Gary	HHS
Hammond	HHS
Knight	HHS
North-Hammond	HHS
Pigeon	HHS
Portage	HHS
Warren	HHS
Washington	HHS
Wayne-Fort Wayne	HHS
Wayne-Indianapolis	HHS
Wayne-Richmond	HHS
IOWA	
State agencies:	
Aging Commission	HHS
Agriculture	USDA
Commerce Commission	DOJ
Conservation Commission	DOI
Corrections	DOJ
Development Commission	HUD
Governor's Office	DOJ
Health	HHS
Historical	DOI
Human Services	HHS
Job Service	DOJ
Labor Bureau	DOJ
Planning and Programming	HHS
Public Defense	FEMA
Public Instruction	ED
Public Safety	DOJ
Transportation	DOT
Veterans' Affairs	VA
Water, Air, and Waste Management	EPA
Counties:	
Black Hawk	HHS
Clinton	HHS
Dubuque	HHS
Johnson	HHS
Linn	HHS
Polk	HHS
Pottawattamie	HHS
Scott	HHS
Woodbury	HHS
Cities:	
Cedar Rapids	EPA
Council Bluffs	HHS
Des Moines	HHS
Dubuque	EPA
Sioux City	HUD
Waterloo	HHS
KANSAS	
State agencies:	
Adjutant General	FEMA
Aging	HHS
Agriculture Board	USDA
Corrections	DOJ
Education	ED
Economic Development	HUD
Fish and Game Commission	DOI
Forest Service	USDA
Health Services	HHS

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

	Cognizant Federal agency
Health and Environment.....	HHS
Highway Patrol.....	DOT
Historical Society.....	DOI
Human Resources.....	DOI
Park and Resources Authority.....	DOI
Social and Rehabilitation Services.....	HHS
Transportation.....	DOT
Water Resources Board.....	DOI
Courtes:	
Johnson.....	HHS
Plano.....	HHS
Selma.....	HHS
Sedgwick.....	HHS
Shawnee.....	HHS
Wyandotte.....	HHS
Cities:	
Kansas City.....	EPA
Topeka.....	HHS
Wichita.....	DOT
KENTUCKY	
State agencies:	
Agriculture.....	USDA
Appalachian Regional Commission.....	DOC
Commerce.....	DOC
Corrections.....	DOJ
Education and Humanities.....	ED
Energy.....	DOE
Governor's Office.....	HUD
Housing Corporation.....	HUD
Human Resources.....	HHS
Justice.....	DOJ
Labor.....	DOL
Local Government.....	DOI
Military Affairs.....	DOD
Natural Resources and Environmental Protection.....	USDA
Public Protection and Regulation.....	DOL
Tourism.....	DOI
Transportation.....	DOT*
Courtes:	
Boyd.....	HHS
Campbell.....	HHS
Christian.....	HHS
Davies.....	HHS
Hardin.....	HHS
Harlan.....	HHS
Jefferson.....	EPA
Kenton.....	HHS
Lawton-Fayette.....	EPA
McCracken.....	HHS
Pike.....	HHS
Cities:	
Covington.....	HUD
Lexington.....	EPA
Louisville.....	DOL
LOUISIANA	
State agencies:	
Agriculture.....	USDA
Commerce.....	DOC
Corrections.....	DOJ
Culture, Recreation and Tourism.....	DOI
Education.....	ED*
Environmental Quality.....	EPA
Governor's Office.....	DOC
Health and Human Resources.....	HHS
Justice.....	DOJ
Labor.....	DOL
Military.....	DOD
Natural Resources.....	EPA
Public Safety.....	DOJ
Transportation and Development.....	DOT
Urban and Community Affairs.....	HUD
Veterans Affairs.....	VA
Wildlife and Fisheries.....	DOI
Courtes (Parishes):	
Bossier.....	HHS
Cadeo.....	HHS
Calcasieu.....	HHS
Iberville.....	HHS
Jefferson.....	HHS
Lafayette.....	HHS
Lafourche.....	HHS
Orleans.....	HHS
Rapides.....	HHS

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

	Cognizant Federal agency
St. Landry.....	HHS
Tangipahoa.....	HHS
Terrebonne.....	EPA
Cities:	
Baton Rouge.....	HUD
Lake Charles.....	EPA
Monroe.....	HUD
New Orleans.....	HUD
Shreveport:	
Parks and Recreation.....	USDA
Public Affairs/Services.....	DOL
Public Works.....	DOT
Sportsmen.....	DOT
Urban Development.....	EPA*
Water/Sewer.....	HUD
Sidell.....	HHS
MAINE	
State agencies:	
Agriculture, Food, and Rural Resources.....	USDA
Conservation.....	USDA
Corrections.....	DOJ
Defense and Veteran Services.....	VA
Educational and Cultural Services.....	ED
Environmental Protection.....	EPA
Governor's Office.....	HHS
Human Services.....	HHS
Housing Authority.....	HUD
Inland Fisheries and Wildlife.....	DOI
Labor.....	DOL
Mental Health and Mental Retardation.....	HHS
Public Safety.....	DOJ
Transportation.....	DOT
Courtes:	
Androscoggin.....	HHS
Cumberland.....	HHS
Kennebec.....	HHS
Penobscot.....	HHS
York.....	HHS
Cities:	
Bangor.....	HHS
Portland.....	HHS
MARYLAND	
State agencies:	
Aging Office.....	HHS
Agriculture.....	USDA
Children and Youth Office.....	HHS
Economic and Community Development.....	HUD
Education.....	ED
Employment and Training.....	DOL
Environmental Services.....	EPA
Governor's Office.....	DOJ
Health and Mental Hygiene.....	HHS
Human Resources.....	HHS
Law Enforcement and Administration on Justice Commission.....	DOJ
Licensing and Regulation.....	HHS
Military.....	DOD
Natural Resources.....	DOI
Public Safety and Correctional Services.....	FEMA
Public Service Commission.....	DOT*
State Planning.....	HUD
Transportation.....	DOT
Veterans Commission.....	VA
Courtes:	
Allegheny.....	HHS
Anne Arundel:	
Administrative Office.....	DOJ
Aging.....	HHS
Domestic Relations.....	HHS
Planning and Zoning.....	HUD
Public Works.....	EPA*
Baltimore:	
Caroline.....	DOT
Carroll.....	EPA
Frederick.....	HHS
Harford.....	EPA
Howard.....	DOT
Kent.....	DOT
Montgomery.....	HUD
Prince Georges:	
Aging.....	HHS
Circuit Court.....	HHS
Emergency Preparedness.....	DOE
Health and Human Services.....	DOJ

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

	Cognizant Federal agency
Personnel.....	DOL*
Planning and Economic Development.....	HUD
Police.....	DOJ
State's Attorney.....	HHS
Queen Anne's.....	DOT
St. Mary's.....	DOT
Washington.....	EPA
Wicomico.....	DOT
Cities:	
Baltimore:	
Aging.....	HHS
Education.....	ED
Criminal Justice.....	DOJ
Health and Human Services.....	HHS
Hospitals.....	HHS
Housing and Community Conservation.....	HUD
Manpower.....	DOL
Mayor's Office.....	HUD
Parks and Recreation.....	DOI
Planning.....	HUD
Public Works.....	DOT*
Social Services.....	HHS
State's Attorney.....	DOJ
MASSACHUSETTS	
State agencies:	
Administration and Finance Executive Office.....	HHS
Communities and Development.....	HUD
Consumer Affairs and Business Regulation.....	DOC
Economic Affairs.....	DOC
Educational.....	ED
Elder Affairs.....	HHS
Energy Resources.....	DOE
Environmental Affairs.....	DOI
Environmental Management.....	EPA
Food and Agriculture.....	USDA
Governor's Office.....	DOJ
Labor and Industries.....	DOL
Mental Health.....	HHS
Public Safety.....	DOJ
Public Welfare.....	HHS
Public Works.....	DOE
Social Services.....	HHS
State.....	DOI
Transportation and Construction Office.....	DOT*
Veterans Services Office.....	VA
Courtes:	
Barnstable.....	HHS
Berkshire.....	HHS
Bristol.....	HHS
Essex.....	HHS
Franklin.....	HHS
Hampden.....	HHS
Hampshire.....	HHS
Middlesex.....	HHS
Norfolk.....	HHS
Plymouth.....	HHS
Worcester.....	HHS
Cities:	
Boston:	
Education.....	ED*
Health and Hospitals.....	HHS
Mayor's Office.....	DOL
Parks and Recreation.....	DOI
Police.....	DOJ
Public Works.....	DOT
Brockton:	
Community Improvement.....	DOL
Education.....	ED*
Cambridge.....	HUD
Chicopee.....	EPA
Fall River.....	ED
Holyoke.....	HUD
Lawrence:	
Arden.....	DOT
Community Development.....	HUD*
Education.....	ED
Highways.....	DOT
Lowell.....	HHS
Lynn.....	HUD
Malden.....	HHS
Medford.....	HHS
New Bedford.....	HUD
Newton.....	HHS
Pittsfield.....	EPA
Quincy.....	HHS

COGNIZANT AGENCY ASSIGNMENTS FOR COST ALLOCATION UNDER OMB CIRCULAR A-87 AND FOR SINGLE AUDIT UNDER OMB CIRCULAR A-122—Continued

	Cognizant Federal agency
Somerville.....	HUD
Springfield.....	HHS
Waltham.....	HHS
Worcester.....	HUD
Town: Brookline.....	HHS
MICHIGAN	
State Agencies:	
Aging office.....	HHS
Attorney General.....	HHS
Agriculture.....	USDA
Commerce.....	HUD
Corrections.....	DOJ
Education.....	ED
Governor's Office.....	DOJ
Labor.....	DOL
Management and Budget.....	HHS
Mental Health.....	HHS
Military Affairs.....	DOO
Natural Resources.....	DOI
Police.....	DOJ
Public Health.....	HHS
Social Services.....	HHS
State.....	DOI
Transportation.....	DOT
Counties:	
Allegan.....	HHS
Bay.....	HHS
Berrien.....	EPA
Calhoun.....	HHS
Genesee.....	HHS
Ingham.....	HHS
Jackson.....	HHS
Kalamazoo.....	HHS
Kent.....	EPA
Lenawee.....	HHS
Macomb.....	HHS
Madison.....	EPA
Marquette.....	HHS
Midland.....	HHS
Monroe.....	HHS
Muskegon.....	HHS
Oakland.....	HUD
Ottawa.....	EPA
Saginaw.....	EPA
Shawasssee.....	HHS
St. Clair.....	EPA
Washtenaw.....	HHS
Wayne.....	HHS
Cities:	
Ann Arbor.....	HUD
Bay City.....	HUD
Dearborn.....	HHS
Dearborn Heights.....	HHS
Detroit:	
Community and Economic Development.....	HUD
Employment and Training.....	DOL
Finance.....	HUD
Health and Human Services.....	HHS*
Historical.....	HUD
Neighborhood Services.....	HHS
Planning.....	HUD
Police.....	DOJ
Public Works.....	HUD
Recreation.....	DOI
Senior Citizens/Services.....	HHS
Transportation.....	DOT
Fire:	
Community Development.....	HUD*
Community Improvement.....	DOL
Public Works.....	DOC
Water/Sewer.....	EPA
Grand Rapids:	
Jackson.....	HHS
Kalamazoo.....	EPA
Lansing.....	EPA
Lincoln Park.....	HHS
Livonia.....	HHS
Pontiac.....	HUD
Roseville.....	HHS
Royal Oak.....	HHS
St. Clair Shores.....	HHS
Saginaw.....	HUD
Westland.....	HUD
Warren.....	HHS

COGNIZANT AGENCY ASSIGNMENTS FOR COST ALLOCATION UNDER OMB CIRCULAR A-87 AND FOR SINGLE AUDIT UNDER OMB CIRCULAR A-122—Continued

	Cognizant Federal agency
Towns:	
Dearborn.....	HHS
Redford.....	HHS
MINNESOTA	
State agencies:	
Administration.....	HHS
Aging Board.....	HHS
Agriculture.....	USDA*
Commerce.....	DOC
Corrections.....	DOJ
Council for the Handicapped.....	HHS
Economic Security.....	DOL
Education.....	ED
Employment Security.....	DOL
Energy and Economic Development.....	USDA
Governor's Office.....	HHS
Health.....	HHS
Historical Society.....	HUD
Housing Finance Agency.....	HUD
Human Services.....	HHS
Labor and Industry.....	DOL
Military Affairs.....	DOD
Natural Resources.....	DOI
Planning Agency.....	HHS
Pollution Control Agency.....	EPA
Transportation.....	DOT
Veterans Affairs.....	VA
Counties:	
Anoka.....	HHS
Dakota.....	HHS
Hennepin.....	HHS
Itasca.....	HHS
Ramsey.....	HHS
Stearns.....	HHS
St. Louis.....	HHS
Washington.....	HHS
Cities:	
Bloomington.....	HHS
Duluth.....	HHS
Minneapolis:	
Community Action Agency.....	HHS
Contract Management.....	HUD*
Employment and Training.....	DOL
Riverfront Development.....	DOI
St. Paul.....	HUD
MISSISSIPPI	
State agencies:	
Agriculture and Commerce.....	USDA
Archives and History.....	DOI
Economic Development.....	DOC
Education.....	ED
Employment Security Commission.....	DOL
Energy and Transportation.....	DOE
Forestry Commission.....	USDA
Governor's Office.....	HHS*
Health.....	HHS
Highway.....	DOT
Human Development.....	HHS
Medicaid Commission.....	HHS
Mental Health.....	HHS
Military.....	DOO
Natural Resources.....	DOI
Public Safety.....	DOJ
Public Welfare.....	HHS
Rehabilitative Services.....	HHS
Veterans Affairs Commission.....	VA
Wildlife Conservation.....	DOI
Youth Services.....	ED
Counties:	
Bolivar.....	HHS
Forrest.....	HHS
Harrison.....	HHS
Hinds.....	HHS
Jackson.....	HHS
Jones.....	HHS
Lauderdale.....	HHS
Washington.....	HHS
Cities:	
Jackson.....	HUD
MISSOURI	
State agencies:	
Agriculture.....	USDA
Consumer Affairs, Regulation and Licensing.....	HUD

COGNIZANT AGENCY ASSIGNMENTS FOR COST ALLOCATION UNDER OMB CIRCULAR A-87 AND FOR SINGLE AUDIT UNDER OMB CIRCULAR A-122—Continued

	Cognizant Federal agency
Conservation.....	DOI
Corrections and Human Resources.....	DOJ
Elementary and Secondary Education.....	ED
Governor's Office.....	DOJ
Highway and Transportation.....	DOT
Labor and Industrial Relations.....	DOL
Mental Health.....	HHS*
Natural Resources.....	DOI
Public Safety.....	DOJ
Social Services.....	HHS
Counties:	
Boone.....	HHS
Euchanan.....	DOL
Clay.....	HHS
Greene.....	HHS
Jackson.....	HHS
Jasper.....	HHS
Jefferson.....	HHS
St. Charles.....	HHS
St. Louis.....	HHS
Cities:	
Independence.....	HUD
Kansas City.....	HUD
Springfield.....	DOT
St. Joseph.....	HHS
St. Louis:	
Circuit Court.....	DOJ
Community Development.....	HUD*
Courts.....	DOJ
Criminal Justice.....	DOJ
Employment and Training.....	DOL
Health/Human Services.....	HHS
Public Safety.....	EPA
Welfare.....	USDA
University City.....	HHS
MONTANA	
State agencies:	
Agriculture.....	USDA
Arts Council.....	HHS*
Commerce.....	DOC
Education.....	ED
Fish, Wildlife and Parks.....	DOI
Governor's Office.....	HHS
Health and Environmental Science.....	HHS
Highways.....	DOT
Institutions.....	DOJ
Justice.....	DOJ
Labor and Industry.....	DOL
Library.....	HHS
Military Affairs.....	DOD
Natural Resources and Conservation.....	DOI
Social and Rehabilitation Services.....	HHS
State Lands.....	DOI
Counties:	
Cascade.....	HHS
Yellowstone.....	HHS
Cities:	
Billings.....	HHS
Great Falls.....	HHS
NEBRASKA	
State agencies:	
Aging.....	HHS
Aeronautics.....	DOT
Agriculture.....	USDA
Correctional Services.....	DOJ
Economic Development.....	VA
Education.....	ED
Energy Office.....	DOE
Environmental Control.....	EPA
Game and Parks Commission.....	DOI
Governor's Office.....	HHS
Health.....	HHS
Historical Society.....	DOI
Justice.....	DOJ
Labor.....	DOL
Law Enforcement and Criminal Justice Commission.....	DOJ
Military.....	DOD
Policy Research Office.....	DOC
Public Institutions.....	HHS
Social Services.....	HHS
State Patrol.....	DOT
Roads.....	DOT
Veterans Affairs.....	VA

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

	Cognizant Federal agency
Water Resources	DOI
Counties:	
Douglas	HHS
Lancaster	HUD
Cities:	
Lincoln	DOT
Omaha	HUD
NEVADA	
State agencies:	
Agriculture	USDA
Commerce	DOC
Community Service Office	HHS
Conservation and Natural Resources	DOI
Education	ED
Employment Security	DOL
Governor's Office	DOL
Human Resources	HHS
Industrial Commission	DOL
Military Department	DDO
Motor Vehicle	DOJ
Traffic Safety	DOT
Transportation	DOT
Wildlife	DOI
Counties:	
Clark	HHS
Lancaster	HUD
Cities:	
Las Vegas	EPA
Reno	HUD
NEW HAMPSHIRE	
State agencies:	
Adjutant General	DOD
Aging Council	HHS
Agriculture	USDA
Air Resources Agency	DOI
Corrections	DOJ
Education	ED
Employment Security	DOL
Fish and Game	DOI
Governor's Office	DOJ
Health and Welfare	HHS
Housing Finance Authority	HUD
Labor	DOL
Public Works and Highways	DOT
Resources and Economic Development	DOI
Safety	DOJ
Vegetables Council	VA
Counties:	
Milburn	HHS
Merrimack	HHS
Rockingham	HHS
Stratford	HHS
City: Manchester	HUD
NEW JERSEY	
State agencies:	
Agriculture	USDA
Community Affairs	HHS
Commerce and Economic Development	HUD
Corrections	DOJ
Defense	DDO
Delaware Valley Regional Planning Commission	DOT
Education	ED
Energy	DOE
Environmental Protection	DOT
Governor's Office	HHS
Health	HHS
Human Services	HHS
Labor	DOL
Law Enforcement Planning Agency	DOJ
Law and Public Safety	DOJ
Port Authority of New York and New Jersey	DOT
Transportation	DOT
Counties:	
Atlantic	HHS
Bergen	
Aging	HHS
Children's Services	HHS
Community Action Planning	HHS
Community Development	HUD
Hospitals	HHS
Housing Authority	HUD

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

	Cognizant Federal agency
Mental Health/Retardation	HHS
Planned Parenthood	HHS
Utilities/Utilities Authority	EPA
Cities:	
Burlington	HHS
Camden	HHS
Cumberland	HHS
Essex	HHS
Gloucester	HHS
Hudson	HHS
Hunterdon	HHS
Merces	HHS
Middlesex	HHS
Monmouth:	
Aging	HHS
Community Improvement	DOJ
Planning	HUD
Prosecuting Attorney	DOJ
Morris	HHS
Ocean	HHS
Passaic	HHS
Salem	HHS
Somerset	HHS
Union:	
Human Resources/Relations	DOL
Planning and Engineering	HUD
Protection	HHS
Warren	HHS
Cities:	
Atlantic City	HUD
Bayonne	HHS
Bloomfield	HHS
Camden	HUD
Clifton	HHS
East Orange	HUD
Elizabeth	HHS
Irvington	HHS
Jersey City	HUD
Newark:	
Employment and Training	DOL
Engineering	DOC
Health/Human Services	HHS
Mayor's Office	HUD
Police	DOJ
Passaic	HHS
Paterson	DOL
Trenton	HUD
Union	HHS
Towns:	
Hamilton	HHS
Union	HHS
Woodcliff	HHS
NEW MEXICO	
State agencies:	
Adjutant General-Emergency Preparedness	FEMA
Aging	HHS
Agriculture	USDA
Corrections	DOJ
Economic Development and Tourism	DOC
Education	ED
Employment Security	DOL
Energy and Minerals	DOE
Finance and Administration	HUD
Fish and Game	DOI
Governor's Office	DOL
Health and Environment	HHS
Highway	DOT
Human Services	HHS
Natural Resources	USDA
Transportation	DOT
Counties:	
Bernalillo	HHS
Chaves	HHS
Dona Ana	DOT
Eddy	HHS
San Juan	HHS
City: Albuquerque	DOT
NEW YORK	
State agencies:	
Aging Office	HHS
Agriculture and Markets	USDA
Alcohol and Substance Abuse Office	HHS
Commerce	DOC
Corrections Services	DOJ
Consumer Protection, depts.	HHS

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

	Cognizant Federal agency
Education	ED
Energy Office	DOE
Environmental Conservation	EPA
Governor's Office	DOC
Health	HHS
Housing and Community Renewal Division	HUD
Labor	DOL
Mental Health Office	HHS
Military and Naval Affairs Division	DDO
Motor Vehicles	DOT
Parks, Recreation and Preservation Office	DOI
Port Authority of New York and New Jersey	DOT
Social Services	HHS
State	DOE
State Police	DOT
Transportation	DOT
Urban Development Corp	HUD
Youth Center	HHS
Counties:	
Albany	HHS
Broome:	
Aviation	DOT
Community Improvement	DOL
Health/Human Services	HHS
Parks	HHS
Public Works	DOT
Sheriff	DOT
Social Services	HHS
Transportation	DOT
Cattaraugus	HHS
Cayuga	HHS
Chautauque	HHS
Chemung	HHS
Clinton	HHS
Columbia	HHS
Dutchess:	
Community Improvement	DOL
Health/Human Services	HHS
Mental Health/Retardation	HHS
Social Services	HHS
Transportation	HHS
Essex	HHS
Fulton	HHS
Genesee	HHS
Hamilton	HHS
Jefferson	HHS
Madison	HHS
Montgomery	HHS
Monroe:	
Community Affairs/Services	DOI
Community Development	HUD
Health/Human Services	HHS
Public Works	EPA
Social Services	HHS
Water Quality	EPA
Nassau:	
Housing and Intergovernmental Affairs	HUD
Planning	DOT
Public Works	EPA
Social Services	HHS
Youth Employment	DOL
Nesqueh	HHS
Oneida	HHS
Oranget	HHS
Orleans	HHS
Orange	HHS
Oswego	HHS
Otsego	HHS
Seneca	HHS
Rensselaer	HHS
Rockland	HHS
Saratoga	HHS
Schenectady	HHS
St. Lawrence	HHS
Steuben	HHS
Suffolk:	
Aging	HHS
Community Development	HUD
Criminal Justice	DOJ
Health/Human Services	HHS
Labor Resources	DOL
Public Assistance	EPA
Social Services	HHS
Transportation	DOT
Tompkins	HHS
Ulster	HHS
Wayne	HHS

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

	Cognizant Federal agency
Westchester	HHS
Cities:	
Albany	HHS
Binghamton	EPA
Buffalo:	
Community Development	HUD*
Economic Development	HUD
Education	ED
Housing Authority	HUD
Human Resources	DOL
Parks	DOI
Police	DOJ
Public Works	EPA
Sewer Authority	EPA
Transportation	ED
Urban Renewal	HUD
Youth	DOI
Water	EPA
Cheektowaga	HHS
Mount Vernon	HUD
New Rochelle	HHS
New York:	
Aging	HHS*
Board of Education	ED
Criminal Justice Coordinating Council	DOJ
Economic Development Administration	DOC
Employment	DOL
Environmental Protection	EPA
Health	HHS
Housing Preservation and Development	HUD
Human Resources Administration	HHS
Mayor's Office	HUD
Mental Health	HHS
Parks	DOI
Transportation	DOT
Niagara Falls	HHS
Rochester	HUD
Schenectady	HHS
Syracuse	HHS
Troy	HHS
Utica	HHS
White Plains	HUD
Yonkers	HUD
Towns:	
Amherst	HHS
Babylon	HHS
Brookhaven	HUD
Colonia	HHS
Greenburgh	HHS
Hempstead	HUD
Huntington	HHS
Irondequoit	HHS
Islip	HHS
North Hempstead	HHS
Oyster Bay	HHS
Smithtown	HHS
Tonawanda	HHS
Union	HHS
NORTH CAROLINA	
State agencies:	
Administration	HHS*
Agriculture	USDA
Commerce	DOE
Community Colleges	ED
Correction	HHS
Cultural Resources	ED
Crime Control and Public Safety	DOJ
Public Education	ED
Employment Security Commission	DOL
Governor's Office	HUD
Human Resources	HHS
Labor	DOL
Natural Resources and Community Development	DOL
Transportation	DOT
Wildlife Resources Commission	DOI
Counties:	
Alamance	DOL
Buncombe	HUD
Burke	HHS
Cabarrus	HHS
Catawba	HHS
Cleveland	HHS
Craven	HHS
Cumberland	DOL

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

	Cognizant Federal agency
Davidson	DOL
Durham	HHS
Edgecombe	HHS
Forsyth	HHS
Gaston	HHS
Guilford	HHS
Halifax	HHS
Iredell	HHS
Johnston	HHS
Lenoir	HHS
Mecklenburg	HHS
Nash	HHS
New Hanover	HHS
Onslow	DOL
Pitt	HHS
Randolph	HHS
Robeson	DOC
Rockingham	HHS
Rowan	HHS
Wake	COL
Wayne	HHS
Wilson	HHS
Cities:	
Asheville	HUD
Charlotte	HUD
Durham	HUD
Greensboro	EPA
High Point	HUD
Raleigh	HUD
Winston-Salem	HUD
NORTH DAKOTA	
State agencies:	
Adjutant General	DOO
Agriculture	USDA
Combined Law Enforcement Council	DOJ
Forest Service	DOI
Game and Fish	DOI
Governor's Office	DOL
Government Affairs Bureau	HUD
Health	HHS
Highway	DOT
Highway Patrol	DOT
Human Services	HHS
Housing Finance Agency	HUD
Institutions Director	HHS
Job Service	DOL
Labor	DOL
Management and Budget	HUD
Parks and Recreation	DOI
Parole and Probation	DOJ
Public Instruction	ED*
State Government and Outdoor Recreation	DOI
Veteran Affairs	VA
Vocational Rehabilitation	HHS
Water Commission	DOI
Counties: Cass	HHS
OHIO	
State agencies:	
Adjutant General	DOO
Aging Commission	HHS
Agriculture	USDA
Development	DOE
Education	ED
Employment Services Bureau	DOL
Environmental Protection Agency	EPA
Governor's Office	HHS
Health	HHS
Highway Safety	DOT
Human Services	HHS
Industrial Relations	DOL
Mental Health	HHS
Natural Resources	DOI
Public Utilities	DOT
Rehabilitation and Correction	DOJ
Transportation	DOT
Youth Service	HHS
Counties:	
Aiken	HHS
Ashtabula	HHS
Balmont	HHS
Butler	HHS
Clark	HHS
Clermont	HHS
Columbiana	HHS

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

	Cognizant Federal agency
Cuyahoga:	
Aging	HHS*
Commissioners	DOC
Community and Economic Development	DOL
Community Development	HUD
Courts	DOJ
Sanitation	EPA
Sheriff	DOJ
Welfare	HHS
Erie	HHS
Fairfield	HHS
Franklin	HHS
Greene	HHS
Hamilton:	
Community Development	DOL
Community Improvement	HUD*
Hancock	HHS
Jefferson	HHS
Lake	HHS
Lawrence	HHS
Licking	HHS
Loran	HHS
Lucas:	
Community Commissioners	DOI
County Engineer	DOT
Courts	DOJ
Sanitary Engineer	EPA
Welfare	HHS*
Mahoning	HHS
Marion	HHS
Medina	HHS
Miami	HHS
Montgomery:	
Community Development	HUD
Community Services	HHS*
Engineering	DOT
Parks and Recreations	DOI
Sanitary	EPA
Muskingum	HHS
Portage	HHS
Richland	HHS
Ross	HHS
Sandusky	HHS
Scioto	HHS
Seneca	HHS
Stark	HHS
Summit	HHS
Trumbull	HHS
Tuscarawas	HHS
Warren	HHS
Washington	HHS
Wayne	HHS
Wood	HHS
Cities:	
Akron	EPA
Canton:	
Community Development	HUD
Health/Human Services	EPA*
Mayor's Office	DOL
Water Pollution Control	EPA
Cincinnati:	
Community Improvement	DOL
Health/Human Services	HHS
Mayor's Office	HUD*
Planning	DOT
Public Safety	DOJ
Recreation	USDA
Transit	DOT
Water	EPA
Cleveland:	
Community Development	HUD
Economic Development/Opportunity	HUD
Health/Human Services	EPA
Human Resources/Relations	DOL*
Cleveland Heights	HHS
Columbus:	
Dayton:	
Aviation	USDA
Community Improvement	DOL*
Fire Services	DOJ
Housing and Urban Development	HUD
Water	EPA
Youth Services	USDA
Euclid	HHS
Franklin	HHS
Hamilton	HHS
Heidelberg	HHS
Lorain	HHS
Lyndhurst	HHS
Maple Heights	HHS
Mayfield Heights	HHS
North Olmsted	HHS
Parma	HHS
Shaker Square	HHS
South Olmsted	HHS
Westlake	HHS
Wickliffe	HHS
Winton	HHS

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

	Cognizant Federal agency
Community Improvement	DOL
Federal Programs	ED
Planning and Urban Development	HUD
Warwick	HUD
SOUTH CAROLINA	
State agencies:	
Adjutant General's Office	DOC
Aging Commission	HHS
Agriculture	USDA
Alcohol and Drug Abuse Commission	HHS
Archives and History	DOI
Corrections	DOJ
Development Board	DOC
Education	ED
Employment Security Commission	DOL
Forestry Commission	USDA
Governor's Office	DOL
Health and Environmental Control	HHS
Highways and Public Transportation	DOT
Housing Authority	HUD
Human Affairs	DOL
Labor	DOL
Land Resources Conservation Commission	EPA
Mental Health	HHS
Mental Retardation	HHS
Parks, Recreation and Tourism	DOI
Parole and Community Corrections	DOJ
Public Service Commission	DOT
Social Services	HHS
Vocational Rehabilitation	ED
Water Resources Commission	DOC
Wildlife and Marine Resource	DOI
Youth Services	HHS
Veteran's Affairs	VA
Counties:	
Alcon	HHS
Anderson	HHS
Charleston	HHS
Darlington	HHS
Florence	HHS
Greenville	DOL
Horry	HHS
Lexington	HHS
Orangeburg	HHS
Richland	HUD
Spartanburg	HHS
Sumter	HHS
York	HHS
Cities:	
Charleston	HUD
Columbia	EPA
Greenville	HUD
SOUTH DAKOTA	
State agencies:	
Agriculture	USDA
Corrections and Corrections Board	HHS
Commerce and Regulation	DOC
Education and Cultural Affairs	ED
Energy Office	DOE
Game, Fish and Parks	DOI
Governor's Office	DOE
Health	HHS
Housing Development Authority	HUD
Labor	DOL
Military and Veterans Affairs	DOD
Public Safety	DOJ
Social Services	HHS
State Development	DOC
Transportation	DOT
Vocational Rehabilitation	HHS
Water and Natural Resources	EPA
Counties:	
Minnehaha	HHS
Pennington	HHS
Cities:	
Sioux Falls	EPA
TENNESSEE	
State agencies:	
Aging Commission	HHS
Agriculture	USDA
Commerce and Insurance	DOC
Conservation	DOI
Corrections	DOJ

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

	Cognizant Federal agency
Economic and Community Development	DOL
Employment Security	DOL
Education	ED
Governor's Office	DOJ
Health and Environment	HHS
Historical Commission	DOI
Housing Development Agency	HUD
Human Services	HHS
Labor	DOL
Mental Health and Retardation	HHS
Military	FEMA
Planning Office	HUD
Safety	DOJ
Transportation	DOT
Veterans Affairs	VA
Wildlife Resources Agency	DOI
Counties:	
Anderson	HHS
Blount	HHS
Hamilton	DOC
Knox	HHS
Madison	HHS
Montgomery	HHS
Nashville-Davidson:	
Community Development	HUD
Community Improvement	DOL
District Attorney	DOJ
Education	ED
Health/Human Services	EPA*
Hospital	HHS
Metra Action Commission	HHS
Police	DOJ
Social Services	HHS
Water/Sewer	EPA
Rutherford	HHS
Shelby	HHS
Sullivan	DOL
Washington	HHS
Cities:	
Chattanooga	HHS
Knoxville	HHS
Memphis	HUD
Nashville	HUD
TEXAS	
State agencies:	
Aeronautical Commission	DOT
Aging	HHS
Agriculture	USDA
Air Control Board	EPA
Attorney General's Office	DOJ
Budget and Planning Office	HUD
Community Affairs	DOL
Corrections	DOJ
Education Agency	ED
Employment Commission	DOL
Forest Service	USDA
Governor's Office	DOJ
Health	HHS
Highway and Public Transportation	DOT
Historical Commission	DOI
Human Resources	HHS
Intergovernmental Relations Advisory Commission	HHS
Labor and Standards	DOL
Mental Health Retardation	HHS
Parks and Wildlife	DOI
Public Safety	DOJ
Public Utility Commission	DOE
Railroad Commission	DOT
Rehabilitation Commission	ED
Veteran Affairs Commission	VA
Water Resources	DOI
Youth Commission	HHS
Counties:	
Bell	HHS
Bexar	HHS
Bowie	HHS
Brazoria	HHS
Cameron	HHS
Dallas	HHS
Ector	HHS
El Paso	DOJ
Galveston	HHS
Grayson	HUD
Gregg	HHS

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

	Cognizant Federal agency
Harris:	
Community Development and Housing	HUD
Courts	DOJ
District Attorney	DOJ
Employment and Training	DOL
Health/Human Services	HHS
Juvenile Probation/Detention	DOJ
Parks	DOI*
Hidalgo	HHS
Jefferson	HHS
Lubbock	HHS
McLennan	HHS
Midland	HHS
Nueces	DOC
Orange	HUD
Plainview	DOT
Potter	HUD
Smith	HHS
Tarrant	HHS
Taylor	HHS
Tom Green	HHS
Travis	HHS
Webb	HHS
Wichita	HHS
Cities:	
Abilene	HUD
Amarillo	HUD
Austin	HHS
Beaumont	HHS
Corpus Christi	HHS
Dallas	DOT
El Paso	HUD
Fort Worth	HUD
Galveston	HUD
Houston:	
Aging	HHS
Airport	DOT
Community Development	HUD*
Community Improvement	DOL
Health/Human Services	HHS
Library	ED
Public Works	EPA
Laredo	HUD
Lubbock	HHS
San Angelo	HHS
San Antonio	EPA
Tyler	HHS
Waco	HUD
Wichita Falls	EPA
UTAH	
State agencies:	
Agriculture	USDA
Apprenticeship Council	DOL
Community and Economic Development	HUD
Education Office	ED
Employment Security	DOL
Governor's Office	HUD
Health	HHS*
Industrial Commission	DOL
National Guard	DOC
Natural Resources	DOI
Public Safety	HHS
Social Services	HHS
Transportation	DOT
Counties:	
DeWitt	HHS
Salt Lake	HHS
Utah	HHS
Wasatch	HHS
Cities:	
Ogden	HHS
Salt Lake City	HUD
VERMONT	
State agencies:	
Agriculture	USDA
Development and Community Affairs	HUD
Education	ED
Employment and Training	DOL
Environmental Conservation	DOJ
Governor's Office	HHS*
Human Services	HHS*
Labor	DOL
Military	DOJ

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

	Cognizant Federal agency
Public Safety.....	DOJ
Public Service.....	DOE
Rehabilitation Center.....	HHS
Transportation.....	DOT
Counties: Chittenden.....	HHS
VIRGINIA	
State agencies:	
Adjutant General's Office.....	DOD
Aging.....	HHS
Agriculture and Consumer Affairs.....	USDA
Air Pollution Control Board.....	EPA
Commerce.....	DOC
Conservation and Economic Development.....	DOI
Corrections.....	DOJ
Criminal Justice Services.....	DOJ
Education.....	ED
Emergency and Energy Services Office.....	FEMA
Employment Commission.....	DOL
Game and Inland Fisheries Commission.....	DOI
Governor's Office.....	DOL
Health.....	HHS
Highways and Transportation.....	DOT
Historic Landmarks Commission.....	DOI
Housing and Community Development.....	HUD
Law.....	DOJ
Labor and Industry.....	DOL
Library.....	HHS
Mental Health and Mental Retardation.....	HHS
Planning and Budget.....	HUD
Rehabilitative Services.....	HHS
Social Services.....	HHS
State Police.....	DOJ
Water Control Board.....	EPA
Counties:	
Arlington.....	HHS
Chesterfield.....	EPA
Fairfax.....	EPA
Henrico.....	HUD
Montgomery:	
Education.....	ED
Public Assistance.....	HHS*
Orange.....	DOT
Pittsylvania.....	HHS
Prince William.....	EPA
Roanoke.....	HHS
Cities:	
Alexandria.....	HHS
Chesapeake.....	ED
Hampton.....	HHS
Lynchburg.....	HHS
Newport News.....	ED
Norfolk:	
City Manager.....	HUD*
Community Relations.....	HUD
Development.....	HUD
Education.....	ED
General Government.....	HHS
Housing Authority.....	HUD
Human Resources/Relations.....	HHS
Judicial.....	DOJ
Parks and Recreation.....	HUD
Personnel.....	DOT
Planning.....	DOJ
Police.....	HHS
Public Health.....	HHS
Portsmouth.....	HHS
Richmond.....	HUD
Roanoke.....	DOT
Virginia Beach.....	ED
VIRGIN ISLANDS	
State agencies: All departments and agencies.....	DOI
WASHINGTON	
State agencies:	
Agriculture.....	USDA
Archaeology and Historic Preservation Office.....	DOI
Attorney General's Office.....	DOJ
Commerce and Economic Development.....	DOC
Community Development.....	HUD*
Corrections.....	DOJ
Ecology.....	DOI
Emergency Management.....	FEMA
Employment Security.....	DOL
Energy Office.....	DOE

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

	Cognizant Federal agency
Financial Management Office.....	HHS
Fisheries.....	DOC
Game.....	DOI
Governor's Office.....	HHS
Labor and Industries.....	DOL
Library.....	HHS
National Guard.....	DOO
Natural Resources.....	USDA
Parks and Recreation Commission.....	DOI
Post Secondary Education Council.....	HHS
Public Instruction.....	ED
Social and Health Services.....	HHS
State Patrol.....	DOJ
Traffic Safety Commission.....	DOT
Transportation.....	DOT
Veterans Affairs.....	VA
Counties:	
Benton.....	HHS
Clark.....	HHS
Cowitz.....	HHS
Grays Harbor.....	HHS
King.....	HHS
Klapp.....	HHS
Pierce:	
Aging.....	HHS*
Airport.....	DOT
Community Action.....	HHS
Community Development.....	HUD
Law and Justice.....	DOJ
Manpower.....	DOL
Sewer Utility.....	EPA
Social Services.....	HHS
Skagit.....	HHS
Snohomish.....	HUD
Spokane.....	USDA
Thurston.....	HHS
Whitcom.....	HHS
Yakima.....	HHS
Cities:	
Seattle.....	HHS
Spokane:	
Community Development and Planning.....	HUD
Employment and Training.....	DOL
Human Services.....	HHS*
Public Works.....	DOT
Sewer Utility.....	EPA
Transit.....	DOT
Water.....	DOE
Tacoma.....	EPA
WEST VIRGINIA	
State agencies:	
Adjutant General's Office.....	DOD
Aging Commission.....	HHS
Agriculture.....	USDA
Air Pollution Control Commission.....	HHS
Attorney General.....	DOJ
Corrections.....	DOJ
Culture and History.....	DOI
Economic and Community Development Office.....	DOL
Education.....	ED
Emergency Services Office.....	FEMA
Employment Security.....	DOL
Finance and Administration.....	DOT
Governor's Office.....	HHS
Health.....	HHS
Highways.....	DOT
Housing Development Fund.....	HUD
Human Services.....	HHS
Interior.....	DOL
Mines.....	DOI
Natural Resources.....	DOI
Public Service Commission.....	DOT
Public Safety.....	DOJ
Veterans Affairs.....	VA
Vocational Education Board.....	ED
Counties:	
Capitol.....	HHS
Fayette.....	HHS
Harrison.....	HUD*
Kanawha.....	
Employment and Training.....	DOL*
Housing Authority.....	HUD
Parks and Recreation.....	DOI
Regional Intergovernmental Council.....	DOT

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

	Cognizant Federal agency
Transit Authority.....	DOT
Logan.....	HHS
Marion.....	HHS
McDowell.....	HHS
Morcor.....	HHS
Monongalia.....	HHS
Ohio.....	EPA
Relegth.....	HHS
Wood.....	HHS
WISCONSIN	
State agencies:	
Administration.....	HHS
Agriculture, Trade and Consumer Protection.....	USDA
Development.....	DOC
Governor's Office.....	DOJ
Health and Social Services.....	HHS
Historical Society.....	DOI
Housing and Economic Development Authority.....	HUD
Industry, Labor and Human Relations.....	DOL
Justice.....	HHS
Military Affairs.....	DOO
Natural Resources.....	DOI
Public Instruction.....	ED
Transportation.....	DOT
Veterans Affairs.....	VA
Counties:	
Brown.....	HHS
Dane.....	HHS
Dodge.....	HHS
Eau Claire.....	HHS
Fond du Lac.....	HHS
Jefferson.....	HHS
Kenosha.....	HHS
La Crosse.....	HHS
Manitowoc.....	HHS
Marathon.....	HHS
Milwaukee.....	HHS
Outagamie.....	HHS
Racine.....	HHS
Rock.....	HHS
Sheboygan.....	HHS
Walworth.....	HHS
Waukesha.....	HHS
Winnebago.....	HHS
Wood.....	HHS
Cities:	
Green Bay.....	HUD
Kenosha.....	HHS
Madison.....	DOT
Milwaukee.....	HUD
Racine.....	EPA
Wausau.....	HHS
West Allis.....	HHS
WYOMING	
State agencies:	
Agriculture.....	USDA
Attorney General's Office.....	DOJ
Charities and Reform Board.....	HHS
Economic Planning and Development.....	DOC
Education.....	ED
Employment Security Commission.....	DOL
Environmental Quality.....	EPA
Game and Fish.....	DOI
Governor's Office.....	DOL
Health and Social Services.....	HHS
Highway.....	DOT
Labor and Statistics.....	DOL
Public Lands.....	USDA
Mine Inspector.....	DOI
National Guard.....	DOO
Public Service Commission.....	DOT
Recreation Commission.....	DOI
Workers Compensation Division.....	DOL
Counties: Laramie.....	HHS

*Lead cognizant agency for single audits at State and local levels. Also, responsible for negotiating cost allocation plans at local levels. HHS will continue to be cognizant agency for review of State-wide cost allocation plans.

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 self-contained 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

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

- ① 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.

- ⑪ 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.

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

- o Organization Name: _____
- o City _____ County _____
- o Type of Organization: Public Body Indian Tribe Nonprofit
- o Type of Assistance: Grant Direct Guaranteed*

TYPE OF LOAN _____

① * Name and address of lender: _____

Audit Period: _____ To _____ Due Date _____ Date Received _____ ② Date Data Entered in RCFTS

③ AS A RESULT OF THIS REVIEW, I HAVE REACHED THE FOLLOWING CONCLUSION:

- Acceptable and requires no followup.
- Acceptable with minor followup with (auditor)/(borrower).
- Unacceptable due to significant inadequacies.
(will require letter to auditor and/or borrower)

NOTE: Attach copies of all correspondence to and from borrower/auditor, record of telephone conversations, etc., on followup action.

SIGNATURE OF REVIEWER TITLE DATE

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)?

⑪ 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.

N/A	YES	NO	REF

REFERENCE

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

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

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

o Organization Name: _____

o City _____ County _____

o Type of Organization: Public Body Indian Tribe Nonprofit

TYPE OF LOAN

o Type of Assistance: Grant Direct Guaranteed*

* Name and address of lender: _____

Audit Period: _____ To _____
Date Due Date Received Date Data
Entered
in RCFTS

AS A RESULT OF THIS REVIEW, I HAVE REACHED THE FOLLOWING CONCLUSION:

Acceptable and requires no followup.

Acceptable with minor followup with (auditor/borrower)

Unacceptable due to significant inadequacies.
(will require letter to auditor and/or borrower)

NOTE: Attach copies of all correspondence to and from borrower/auditor,
record of telephone conversations, etc., on followup action.

SIGNATURE OF REVIEWER

TITLE

DATE

	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.)



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

April 12, 1985

CIRCULAR No. A-128

TO THE HEADS OF EXECUTIVE DEPARTMENTS AND ESTABLISHMENTS

SUBJECT: Audits of State and Local Governments.

1. Purpose. 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. Supersession. The Circular supersedes Attachment P, "Audit Requirements," of Circular A-102, "Uniform requirements for grants to State and local governments."
3. Background. 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. Policy. 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.

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. Definitions. 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 Standards For Audit of Government Organizations, Programs, Activities, and Functions, 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.

l. "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.

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. Frequency of audit. 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. Internal control review. 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. Compliance review. 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,

-- 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 Compliance Supplement for Single Audits of State and Local Governments, 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. Subrecipients. 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. Relation to other audit requirements. 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. Cognizant agency responsibilities. 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.

(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. Illegal acts or irregularities. 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. Audit Reports. 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 Catalog of Federal Domestic Assistance. 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.

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. Sanctions. 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. Small and Minority Audit Firms. 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.

20. Reporting. 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. Regulations. 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. Inquiries. All questions or inquiries should be addressed to Financial Management Division, Office of Management and Budget, telephone number 202/395-3993.

24. Sunset review date. 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:

<u>Total Expenditures of Federal Financial Assistance for All Programs</u>		<u>Major Federal Assistance Program Means any Program That Exceeds</u>
<u>more than</u>	<u>but less than</u>	
\$100 million	1 billion	\$ 3 million
1 billion	2 billion	4 million
2 billion	3 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

Department of Agriculture

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Maryland,
Pennsylvania,
Virginia,
West Virginia

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

Illinois,
Indiana,
Michigan,
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North Dakota, South Dakota,
Utah, Wyoming

Alaska, Arizona, California,
Hawaii, Idaho, Nevada,
Oregon, Washington, Trust
Territories of the
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