

Proposed Information Collection Activities; Request For Comments



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

OFFICE OF MANAGEMENT AND BUDGET

RIN 0348-AB44

OMB Circular A-110, "Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations."

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

ACTION: Final Revision.

SUMMARY: The Office of Management and Budget (OMB) is adopting final conforming amendments to Circular A-110, "Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations."

DATES: Effective September 9, 1998.

FOR FURTHER INFORMATION CONTACT: F. James Charney, Policy Analyst, Office of Management and Budget, at (202) 395-3993. The revised Circular is available on the OMB Home Page at /OMB, as well as from the EOP Publications Office at (202) 395-7332.

SUPPLEMENTARY INFORMATION: On August 29, 1997 (62 FR 45933), the Office of Management and Budget (OMB) issued interim final conforming amendments to Circular A-110 to update references to reflect the enactment of the Single Audit Act Amendments of 1996 (Public Law 104-156, 110 Stat. 1396), the rescission of Circular A-128, "Audits of State and Local Governments" (Circular A-128 was consolidated into Circular A-133), and revisions to OMB Circular A-133 (62 FR 35278, June 30, 1997). Only one comment was received in response to the interim final conforming amendments; the commenter stated its general agreement with the substance of the revisions.

Accordingly, OMB is adopting in final form, without change, the interim final conforming amendments to Circular A-110 which were published at 62 FR 45933 on August 29, 1997.

Issued in Washington, D.C., July 31, 1998.

Jacob J. Lew

Acting Director

OMB hereby amends paragraphs (a), (b) and (c) of Section _____.26 of OMB Circular A-110 to read as follows:

_____.26 Non-Federal audits.

(a) Recipients and subrecipients that are institutions of higher education or other non-profit organizations (including hospitals) shall be subject to the audit requirements contained in the Single Audit Act Amendments of 1996 (31 U.S.C. 7501-7507) and revised OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations."

(b) State and local governments shall be subject to the audit requirements contained in the Single Audit Act Amendments of 1996 (31 U.S.C. 7501-7507) and revised OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations."

(c) For-profit hospitals not covered by the audit provisions of revised OMB Circular A-133 shall be subject to the audit requirements of the Federal awarding agencies.