

SECTION 4
ADDENDUM A
INTERNET REFERENCES FOR OMB CIRCULARS

The following OMB circulars applicable to internal/external audits and referenced in this section may be obtained from the OMB Web-site: www.whitehouse.gov/omb/circulars.

OMB Circular A-50, Audit Follow-Up

This circular provides the policies and procedures for use by executive agencies when considering reports issued by the Inspectors General, other executive branch audit organizations, GAO, and non-Federal auditors where follow-up is necessary.

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

This circular sets forth standards for obtaining consistency and uniformity among federal agencies in the administration of grants to and agreements with institutions of higher education, hospitals, and other non-profit organizations.

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

This circular, issued pursuant to the Single Audit Act of 1984, Public Law 98-502, and the Single Audit Act Amendments, Public Law 104-156, sets forth standards for obtaining consistency and uniformity among federal agencies for the audit of States, local governments, and non-profit organizations expending federal awards.