

## **Organization**

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This Compliance Supplement is organized into five sections as described below:

### **Section A - Office of Management and Budget Circular A-133 Compliance Supplement**

This Section is Appendix B of the Office of Management and Budget A-133 Compliance Supplement issued March 2009, hereafter referred to as the Federal Compliance Supplement, and is electronically linked to the document at the federal Office of Management and Budget (OMB). The compliance requirements and the relevant information in this Section have been identified and provided by federal agencies and OMB. Organizations receiving federal funds should refer to OMB Circular A-133 for federal audit requirements. To obtain Section A, please refer to How to Obtain this Document section that follows.

### **Section B - State Compliance Requirements - Federal Programs**

This Section provides the following for federal programs subgranted by a state agency:

- For federal programs for which federal agencies have identified compliance requirements (programs shown in Section A), this Section identifies additional requirements imposed by state agencies and/or provides more specific details on federal requirements as they apply to federal programs subgranted by state agencies.
- For federal programs for which federal agencies have not identified program compliance requirements (programs not included in Section A), state agencies have identified federal requirements and their own requirements and provided details as to how these requirements relate to the federal programs subgranted by state agencies.

### **Section C - State Compliance Requirements - State Programs**

This Section relates to state-funded grant programs. State agencies have identified requirements that should aid the auditor in identifying compliance requirements that could have a direct and material effect on state programs.

### **Section D - Crosscutting Compliance Requirements**

State agencies have identified requirements that apply to more than one subgranted federal and/or state-funded program. Rather than repeating the requirements in each supplement for each program to which the requirements apply, state agencies have identified in Section D the requirements applicable to more than one program.

### **Section E – Short-Form Supplements**

State agencies are required to write compliance supplements for every program under which grants or subgrants are made. However, detailed program requirements are not published for relatively small programs. This Section provides Short-Form Supplements for such programs. A Short-Form supplement is prepared whenever the amount provided to any one local government or public authority is less than \$100,000 or the amount provided to any one nonprofit organization is less than \$25,000.