

The Kansas Division of Emergency Management (KDEM) is subject to requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. The entire circular can be viewed at: <http://www.whitehouse.gov/omb/circulars/a133/a133.html>.

According to OMB Circular A-133, non-federal entities (sub recipients) that expend \$500,000 or more during a fiscal year in federal awards shall have a single audit conducted for that year. The applicant is responsible for tracking all federal funds received, not just from KDEM, to determine if the \$500,000 threshold has been met. If the applicant meets this threshold, the required audit must be submitted to KDEM within nine (9) months of the end of the sub recipient's fiscal year. If the applicant is exempt from the OMB A-133 requirement, the applicant is responsible for submitting an exemption letter stating why the applicant is exempt from OMB A-133. Audits and exemption letters should be sent to:

Kansas Division of Emergency Management
Attn: Steve Harsha, Public Assistance Officer
2800 SW Topeka Blvd
Topeka, KS 66611-1287

Please provide the following information:

Person responsible for submitting audit _____
Title _____
Phone _____
Address _____

In signing this document, the applicant agrees to comply with all OMB Circular A-133 requirements.

Print Name and Title

Date

Signature

Witness Signature