

The purpose of this Amendment No. 3 is to advise Applicants of the recent revision made to the US.NGO Cooperative Agreement-Award template to add the following special provision in the schedule:

“Non-Federal Audits - In accordance with 22 C.F.R. Part 226.26 Recipients and subrecipients are 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.” Recipients and subrecipients must use an independent, non-Federal auditor or audit organization which meets the general standards specified in generally accepted government auditing standards (GAGAS) to fulfill these requirements.”