

**Estimate
for
Federal Report**

**Monday
January 6, 1986**

Part V

**Office of
Management and
Budget**

**Federal Agencies Responsible for Cost
Negotiation and Audit of State and Local
Governments; Republication**

OFFICE OF MANAGEMENT AND BUDGET

Federal Agencies Responsible for Cost Negotiation and Audit of State and Local Governments; Republication

[Editorial Note: The following document was originally published at page 52406 in the issue of Monday, December 23, 1985. In that publication, the list of cognizant agency assignments for the State of Missouri was omitted and the asterisks in the list were not printed correctly. The corrected document is reprinted below in its entirety.]

AGENCY: Office of Management and Budget, Financial Management Division.

ACTION: Final notice.

SUMMARY: This notice transmits a revised list of Federal agencies responsible for administering the provisions of OMB Circular A-87, "Cost Principles for State and Local Governments," and OMB Circular A-128, "Audits of State and Local Governments."

FOR FURTHER INFORMATION CONTACT: Marvin E. Saunders, Financial Management Division, (202) 395-3993.

John J. Lordan,
Deputy Associate Director for Financial Management.

SUPPLEMENTARY INFORMATION:

Office of Management and Budget
Federal Agencies Responsible for Cost Negotiation and Audit of State and Local Governments

Agency: Office of Management and Budget.

Action: Notice of Cognizant Agency Assignments.

Summary: This notice transmits a revised list of Federal agencies responsible for administering the provisions of OMB Circular A-87, "Cost Principles for State and Local Governments," and OMB Circular A-128, "Audits of State and Local Governments."

In the past OMB has assigned cognizance separately for cost allocation and for audit. The revised list combines the assignments and makes one Federal agency responsible for both requirements. Federal agencies assigned cognizance under this notice shall remain cognizant for a period of three years.

The revised list replaces cognizant agency assignments published in the Federal Register on February 28, 1980, and October 6, 1980. The revised list also replaces audit assignments for local governments included in the Director of OMB's Memorandum to Departments and Agencies dated March 2, 1982.

For Further Information Contact:
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Supplemental Information: On February 27, 1985, OMB requested comments from the major grantmaking agencies on a proposed revision to the cognizant agency assignments. Comments received from the agencies were analyzed and considered in developing the revised list included in this notice.

The revised list assigns cognizance under Circulars A-87 and A-128 for most governmental units included in the 1980 and 1982 lists. Where organizational changes have occurred at the State and local levels, appropriate cognizant agency assignments have been made for the new government entities. Cognizant agency assignments have been made for all States, including State agencies. Territorial governments, Indian tribal governments, and larger local governments are also included. Those State departments and local units of government not listed should deal with the Federal agency providing them the most funds.

Generally, the new assignments make the same Federal agency responsible for cost negotiation and for audit. The only exception is for statewide cognizance. Under Circular A-87, the Department of Health and Human Services has negotiated statewide cost allocation plans for all States, plus the District of Columbia and Puerto Rico. OMB sees no reason for change. Consequently, in many cases the Federal agencies assigned statewide responsibility for cost negotiation and the lead agency¹ for audit will be different.

The following Federal agencies will continue to be responsible for audit and approval of cost allocation plans and general oversight of single audits.

- Indian tribal governments DOI
- Territorial governments DOI
- Special districts:
- Airport authorities DOT
- Economic development districts DOC
- Hospital, library, and health districts HHS

¹Lead agencies for audit are designated in the list by an asterisk. For local governments the asterisk also indicates the Federal agency responsible for negotiating cost allocation plans. Federal agencies assigned as lead agencies should represent the interest of other Federal audit agencies in carrying out the cognizant agency responsibilities for single audit of State and local governments. Federal agencies assigned audit cognizance for State and local departmental units shall cooperate with and assist the lead agency in carrying out the requirement for the single audit.

- Housing and urban development HUD
- districts.
- Park and recreation districts DOI
- Port authorities DOT
- School districts ED
- Transit districts DOT
- Water and sewer districts EPA

Because of frequent changes in Federal agency funding levels of State and local recipients requiring changes in cognizant assignments, several agencies have suggested that the term of the cognizance assignments be fixed. OMB agrees that this would be useful and has established the period of assignments at three years. During that time cognizant agencies requiring help in accomplishing its assignments may request assistance from other agencies. However, the assigned cognizant agency shall continue to be responsible under this directive. After three years the Federal agency or the recipient may request OMB to consider a change in the cognizant assignment if circumstances warrant.

James C. Miller III,
Director.

COGNIZANT AGENCY ASSIGNMENTS FOR COST ALLOCATION UNDER OMB CIRCULAR A-87 AND FOR SINGLE AUDIT UNDER OMB CIRCULAR A-128

	Cognizant Federal agency
ALABAMA	
State agencies:	
Aging Commission	HHS
Agriculture and Industry	USDA
Archives and History	DOI
Civil Defense	FEMA
Conservation and Natural History	DOI
Corrections	DOJ
Development	HUD
Economic and Community Affairs	DOL
Education	ED
Education-Voc Rehab Service	ED
Environmental Management	EPA
Forestry Commission	USDA
Governor's Office	HUD
Geological Survey	DOI
Highway	DOT
Industrial Relations	DOL
Labor	DOL
Law Enforcement Planning Agency	DOJ
Medical Services Administration	HHS
Mental Health	HHS
Military	DOD
Pensions and Securities	HHS
Planning and Federal Programs	HUD
Public Health	HHS
Youth Services	HHS
Counties:	
Calhoun	HHS
Dallas	HHS
Etowah	HHS
Houston	HHS
Jefferson	EPA
Lauderdale	HHS
Madison	HHS
Mobile	HHS
Montgomery	EPA
Morgan	HHS
Talladega	HHS
Tuscaloosa	DOL
Walker	HHS

COGNIZANT AGENCY ASSIGNMENTS FOR COST ALLOCATION UNDER OMB CIRCULAR A-87 AND FOR SINGLE AUDIT UNDER OMB CIRCULAR A-128—Continued

	Cognizant Federal agency
Cities:	
Birmingham.....	HUD
Gadsden.....	HHS
Huntsville.....	DOL
Mobile.....	HUD
Montgomery.....	HUD
Tuscaloosa.....	HUD
ALASKA	
State agencies:	
Commerce and Economic Development.....	DOE
Community and Regional.....	DOL
Corrections.....	DOJ
Education.....	ED
Environmental Conservation.....	USDA
Fish and Game.....	DOI
Governor's Office.....	HHS
Health and Social Services.....	HHS
Housing Authority.....	HUD
Labor.....	DOL
Military and Veteran Affairs.....	DOD
Natural Resources.....	DOI
Public Safety.....	DOJ
Transportation and Public Facilities.....	DOT
Vocational Rehabilitation.....	HHS
Counties: Greater Anchorage.....	HHS
Cities: Anchorage.....	HHS
AMERICAN SAMOA	
State agencies: All departments and agencies.....	DOI
ARIZONA	
State Agencies:	
Corrections.....	DOJ
Economic Security.....	HHS
Education.....	ED
Emergency and Military Affairs.....	DOD
Game and Fish.....	DOI
Governor's Office.....	DOL
Health Services.....	HHS
Industrial Commission.....	DOL
Land.....	USDA
Mine Inspector.....	DOL
Public Safety.....	DOJ
State Parks.....	DOI
Transportation.....	DOT
Counties:	
Cochise.....	HHS
Maricopa.....	HUD
Pima.....	HHS
Pinal.....	HHS
Cities:	
Phoenix:	
Aviation.....	DOT*
Community Development.....	HUD
Housing.....	HUD
Human Resources/Relations.....	DOL
Parks and Recreation.....	DOI
Police.....	DOJ
Public Works.....	DOT
Sewer Utility.....	EPA
Transit.....	DOT
Tucson.....	HUD
ARKANSAS	
State agencies:	
Corrections.....	DOJ
Education.....	ED
Emergency Services Office.....	FEMA
Energy Office.....	DOE
Forestry Commission.....	USDA
Game and Fish Commission.....	DOI
Governor's Office.....	DOL
Health.....	HHS
Highway and Transportation.....	DOT
Human Services.....	HHS
Labor.....	DOL
Natural and Cultural Heritage.....	DOI
Parks and Tourism.....	DOI
Pollution Control and Ecology.....	EPA
Workers' Compensation Commission.....	DOL
Veterans Affairs.....	VA
Counties:	
Jefferson.....	HHS
Mississippi.....	HHS
Pulaski.....	HUD

COGNIZANT AGENCY ASSIGNMENTS FOR COST ALLOCATION UNDER OMB CIRCULAR A-87 AND FOR SINGLE AUDIT UNDER OMB CIRCULAR A-128—Continued

	Cognizant Federal agency
Sebastian.....	EPA
Washington.....	HHS
Cities:	
Fort Smith.....	HUD
Little Rock:	
Community Improvement.....	DOL
Human Resources.....	HUD
Parks.....	DOI*
North Little Rock.....	EPA
CALIFORNIA	
State agencies:	
Aging.....	HHS*
Air Resources Board.....	EPA
Alcohol and Drug Abuse Programs.....	HHS
Conservation.....	DOI
Corrections.....	HHS
Developmental Services.....	HHS
Economic and Business Development.....	DOC
Education.....	ED
Emergency Services Office.....	FEMA
Employment Development.....	DOL
Energy Commission.....	DOE
Finance.....	HUD
Fish and Game.....	DOI
Food and Agriculture.....	USDA
Forestry.....	USDA
Governor's Office.....	DOJ
Health Services.....	HHS
Housing and Community Development.....	HUD
Industrial Relations.....	DOL
Justice.....	DOJ
Mental Health.....	HHS
Military Department.....	DOD
Parks and Recreation.....	DOI
Post Secondary Education Commission.....	ED
Planning and Research Office.....	HUD
Rehabilitation.....	ED
Resources Agency.....	DOL
Social Services.....	HHS
Solid Waste Management Board.....	EPA
Transportation.....	DOT
Veterans Affairs.....	VA
Water Resources Control Board.....	EPA
Youth Authority.....	HHS
Counties:	
Alameda:	
District Attorney.....	HHS*
Health/Human Services.....	HHS
Planning.....	HUD
Probation.....	DOJ
Sheriff.....	DOJ
Social Services.....	HHS
Streets.....	DOT
Contra Costa.....	HHS
Fresno.....	HHS
Kern.....	HHS
Los Angeles:	
Community and Senior Citizens/Services.....	HHS*
Community Development Commission.....	HUD
Courts.....	DOJ
District Attorney.....	HHS
Health Services.....	HHS
Mental Health.....	HHS
Parks and Recreation.....	USDA
Public Social Services.....	HHS
Public Works.....	DOT
Regional Planning.....	DOT
Sheriff.....	DOJ
Merced.....	HHS
Monterey.....	HHS
Orange:	
Airport.....	DOT
Criminal Justice.....	DOJ
Courts.....	DOL
District Attorney.....	HHS*
Environmental Affairs/Protection.....	HUD
Health/Human Services.....	HHS
Probation.....	HHS
Senior Citizens/Services.....	HHS
Sheriff.....	HHS
Riverside.....	HHS
Sacramento.....	HHS
San Bernardino:	
Community Development.....	HUD
Environmental Public Works.....	EPA

COGNIZANT AGENCY ASSIGNMENTS FOR COST ALLOCATION UNDER OMB CIRCULAR A-87 AND FOR SINGLE AUDIT UNDER OMB CIRCULAR A-128—Continued

	Cognizant Federal agency
Health/Human Services.....	HHS*
Human Resources/Relations.....	HHS
Law and Justice.....	DOJ
Manpower.....	DOL
San Buenaventura.....	HHS
San Diego.....	HHS
San Joaquin.....	HHS
San Luis Obispo.....	HHS
San Mateo.....	HHS
Santa Cruz.....	HHS
Sonoma.....	HHS
Stanislaus.....	HHS
Tulare.....	HHS
All other counties.....	HHS
Cities:	
Alameda.....	HUD
Alhambra.....	HHS
Anaheim.....	HHS
Bakersfield.....	EPA
Berkeley.....	HUD
Burbank.....	HHS
Butte.....	HHS
Carson.....	DOT
Compton.....	HUD
Downey.....	HHS
Fresno.....	HUD
Fullerton.....	HHS
Garden Grove.....	HHS
Glendale.....	HHS
Hayward.....	HUD
Inglewood.....	HHS
Lakewood.....	HHS
Long Beach.....	HUD
Los Angeles:	
Airport.....	DOT
Building and Safety.....	HUD
Community Development.....	HUD
Council.....	DOT
Fire Services.....	FEMA
General Services.....	HUD
Housing Authority.....	HUD
Mayor's Office.....	DOC
Parks and Recreation.....	HUD
Personnel.....	DOL*
Public Works.....	EPA
Redevelopment Agency.....	HUD
Transportation.....	DOT
Norwalk.....	HHS
Oakland.....	HUD
Palo Alto.....	EPA
Pasaden.....	HHS
Pomona.....	HUD
Richmond.....	HUD
Riverside.....	HUD
Sacramento.....	HUD
San Bernardino.....	HUD
San Diego:	
General Services.....	DOT
Housing Commission.....	HUD
Streets.....	HUD
Utilities.....	EPA*
San Francisco:	
Administrative Office.....	EPA
Arts.....	DOI
Health/Human Services.....	HHS
Mayor's Office.....	DOL*
Parks and Recreation.....	DOI
Planning.....	DOC
Police.....	DOJ
San Jose.....	USDA
San Leandro.....	HHS
San Mateo.....	HUD
Santa Ana.....	HUD
Santa Barbara.....	HUD
Santa Clara:	
Justice.....	DOJ
Planning.....	HUD*
Santa Monica.....	HHS
Southgate.....	HHS
Stockton.....	HUD
Sunnyvale.....	HHS
Torrance.....	HHS
Vallejo.....	HUD
Ventura.....	HHS
West Covina.....	HHS

COGNIZANT AGENCY ASSIGNMENTS FOR COST ALLOCATION UNDER OMB CIRCULAR A-87 AND FOR SINGLE AUDIT UNDER OMB CIRCULAR A-128—Continued

	Cognizant Federal agency
COLORADO	
State agencies:	
Agriculture.....	USDA
Education.....	ED
Governor's Office.....	DOE
Highways.....	DOT
Institutions.....	HHS*
Labor and Employment.....	DOL
Local Affairs.....	HUD
Natural Resources.....	DOI
Health.....	HHS
Public Safety.....	DOT
Public Utilities Commission.....	DOT
Social Services.....	HHS
State Planning and Budgeting Office.....	HUD
Counties:	
Adams.....	HHS
Arapaho.....	HHS
Boulder.....	HHS
El Paso:	
Parks.....	DOI
Social Services.....	HHS*
Jefferson.....	HHS
Larimer.....	HHS
Mesa.....	HHS
Pitkin.....	DOT
Pueblo.....	HHS
Weld.....	HHS
Cities:	
Colorado Springs:	
Airport.....	DOT
Community Development.....	HUD
Housing Authority.....	HUD*
Parks and Recreation.....	DOI
Police.....	DOJ
Public Works.....	DOT
Utilities/Utilities Authority.....	EPA
Pueblo:	
Airport.....	DOT*
Community Development.....	HUD
Human Resources/Relations.....	HHS
Parks.....	DOI
Public Works.....	EPA
Regional Planning.....	DOT
Transportation.....	DOT
Denver.....	HHS
CONNECTICUT	
State agencies:	
Aging.....	HHS*
Agriculture.....	USDA
Children and Youth Services.....	HHS
Consumer Protection.....	DOC
Correction.....	DOJ
Economic Development.....	DOC
Education.....	ED
Environmental Protection.....	EPA
Governor's Office.....	DOJ
Health Services.....	HHS
Historical Commission.....	DOI
Housing.....	HUD
Human Resources.....	HHS
Income Maintenance.....	HHS
Labor.....	DOL
Mental Health.....	HHS
Mental Retardation.....	HHS
Military.....	DOD
Policy and Management Office.....	HHS
Public Safety.....	DOJ
Transportation.....	DOT
Veterans Home and Hospital.....	VA
Cities:	
Bridgeport.....	HUD
Hartford:	
Aging.....	DOL
Community Improvement.....	DOL
Education.....	ED
Health/Human Services.....	HHS
Housing.....	HUD*
Parks and Recreation.....	DOL
Planning.....	HUD
Public Works.....	DOC
Redevelopment.....	HUD
Meriden.....	EPA
New Britain.....	HHS

COGNIZANT AGENCY ASSIGNMENTS FOR COST ALLOCATION UNDER OMB CIRCULAR A-87 AND FOR SINGLE AUDIT UNDER OMB CIRCULAR A-128—Continued

	Cognizant Federal agency
CONNECTICUT	
State agencies:	
Agriculture.....	USDA
Community Affairs.....	DOC
Employment Security Commission.....	DOL
Governor's Office.....	DOJ
Health and Social Services.....	HHS
Labor.....	DOL
National Guard.....	DOD
Natural Resources and Environmental Control.....	DOI
Public Instruction.....	ED*
State.....	DOJ
Transportation.....	DOT
Counties:	
Kent.....	HHS
New Castle.....	HUD
Sussex.....	EPA
Cities: Wilmington.....	HUD
DISTRICT OF COLUMBIA	
State agencies:	
Corrections.....	DOJ
Employment Services.....	DOL
Housing and Community Development.....	HUD
Human Services.....	HHS
Mayor's Office.....	HUD
Metropolitan Police.....	DOJ
Public Library.....	HHS
Public Schools.....	ED
Public Works.....	DOT
Recreation.....	DOI
FLORIDA	
State agencies:	
Administration.....	HUD
Agriculture and Consumer Services.....	USDA
Commerce.....	DOC
Community Affairs.....	DOJ
Education.....	ED*
Environmental Regulation.....	EPA
Game and Fresh Water Commission.....	DOI
Governor's Office.....	ED
Health and Rehabilitative Services.....	HHS
Labor and Employment Security.....	ED
Law Enforcement.....	DOJ
Military Affairs.....	DOD
Natural Resources.....	DOI
State.....	ED
Transportation.....	DOT
Counties:	
Alachua.....	HHS
Bay.....	HHS
Brevard.....	DOL
Broward.....	HUD
Dade.....	DOT
Duval/Jacksonville.....	EPA
Escambia.....	HUD
Hillsborough.....	HHS
Lake.....	HHS
Lee.....	HUD
Leon.....	DOL
Manatee.....	DOL
Marion.....	HHS
Orange.....	DOL
Palm Beach:	
Area Planning Board.....	EPA*
Criminal Justice.....	DOJ
Employment Training.....	DOL
Engineering.....	DOC
Health.....	HHS
Housing and Community Development.....	HUD
Human Resources.....	HHS

COGNIZANT AGENCY ASSIGNMENTS FOR COST ALLOCATION UNDER OMB CIRCULAR A-87 AND FOR SINGLE AUDIT UNDER OMB CIRCULAR A-128—Continued

	Cognizant Federal agency
CONNECTICUT	
State agencies:	
Transit Authority.....	DOT
Water and Sewer.....	EPA
Pasco.....	DOL
Pinellas.....	HUD
Polk.....	HUD
Sarasota.....	DOL
Seminole.....	DOL
Volusia.....	DOL
Cities:	
Gainesville.....	HUD
Fort Lauderdale.....	EPA
Hialeah.....	HHS
Miami.....	HUD
Miami Beach.....	HHS
Orlando.....	HUD
Pensacola.....	EPA
St. Petersburg.....	HUD
Tallahassee.....	EPA
Tampa.....	EPA
West Palm Beach.....	HUD
GEORGIA	
State agencies:	
Agriculture.....	USDA*
Community Affairs.....	DOJ
Defense.....	FEMA
Education.....	ED
Forestry Commission.....	USDA
Governor's Office.....	DOE
Highway Safety Office.....	DOT
Human Resources.....	HHS
Industry and Trade.....	HUD
Labor.....	DOL
Natural Resources.....	DOI
Offender Rehabilitation.....	DOJ
Planning and Budget Office.....	HUD
Public Safety.....	DOJ
Transportation.....	DOT
University Regents Board.....	HHS
Veterans Service.....	VA
Counties:	
Bobb.....	HHS
Cobb.....	EPA
Chatham.....	HHS
De Kalb.....	EPA
Dougherty.....	HHS
Floyd.....	HHS
Gwinnett.....	HUD
Fulton.....	HHS
Muskogee/Columbus.....	HHS
Richmond.....	HHS
Cities:	
Albany.....	HUD
Atlanta:	
Aviation.....	DOT
Courts.....	DOJ
Environment and Streets.....	EPA*
Human and Community Development.....	HUD
Mayor's Office.....	DOL
Parks and Recreation.....	DOI
Public Safety.....	DOC
GUAM	
State agencies: All departments and agencies.....	DOI
HAWAII	
State agencies:	
Agriculture.....	USDA
Attorney General.....	DOJ
Budget and Finance.....	HHS
Commerce and Consumer Affairs.....	DOC
Defense.....	DOD
Education.....	ED
Governor's Office.....	HHS
Health.....	HHS
Labor and Industrial Relations.....	DOL
Land and Natural Resources.....	DOI
Planning and Economic Development.....	DOC
Social Services and Housing.....	HHS
Transportation.....	DOT
Counties: Hawaii.....	DOL
Cities:	
Honolulu:	
Building.....	DOC
Community Development and Housing.....	HUD
Human Resources/Relations.....	DOL

COGNIZANT AGENCY ASSIGNMENTS FOR COST ALLOCATION UNDER OMB CIRCULAR A-87 AND FOR SINGLE AUDIT UNDER OMB CIRCULAR A-128—Continued

	Cognizant Federal agency
Police.....	DOJ
Prosecuting Attorney.....	DOJ
Public Works.....	EPA*
Transportation.....	DOT
IDAHO	
State agencies:	
Adjutant General.....	DOD
Agriculture.....	USDA
Education.....	ED
Employment.....	DOL
Fish and Game.....	DOI
Governor's Office.....	HHS
Health and Welfare.....	HHS
Historical Society.....	DOI
Industrial Commission.....	DOJ
Labor and Industrial Services.....	DOL
Lands.....	USDA
Parks and Recreation.....	DOI
Transportation.....	DOT
Water Resources.....	DOT
Counties:	
Ada.....	HHS
Canyon.....	HHS
ILLINOIS	
State agencies:	
Aging.....	HHS
Agriculture.....	USDA
Atomic Energy Commission.....	DOE
Board of Education.....	ED
Children and Family Services.....	HHS
Commerce and Community Affairs.....	HHS
Conservation.....	DOI
Corrections.....	DOJ
Emergency Services and Disaster Agency.....	FEMA
Energy and Natural Resources.....	DOE
Environmental Protection Agency.....	EPA
Governor's Office.....	DOJ
Human Rights.....	DOJ
Labor.....	DOL
Law Enforcement.....	DOJ
Mental Health and Developmental Disabilities.....	HHS
Military and Naval.....	DOD
Mines and Minerals.....	DOI
Public Aid.....	HHS
Public Health.....	HHS
Rehabilitation Services.....	HHS
Sanitary Board.....	EPA
Transportation.....	DOT
Veterans Affairs.....	VA
Counties:	
Adams.....	HHS
Champaign.....	HUD
Cook.....	HUD
Community Development.....	HUD
Environmental Control/Resources.....	DOE
Manpower.....	DOL*
Sheriff.....	DOJ
De Kalb.....	EPA
Du Page.....	HUD
Kane.....	HHS
Kankakee.....	HHS
Knox.....	HHS
Lake.....	HUD
La Salle.....	HHS
Macon.....	HHS
Madison.....	HHS
McHenry.....	HHS
McLean.....	HHS
Peoria.....	HUD
Rock Island.....	HHS
Sangamon.....	HHS
St. Clair.....	HUD
Tazewell.....	HHS
Vermilion.....	HHS
Whiteside.....	HHS
Will.....	HHS
Winnebago.....	HHS
Cities:	
Aurora.....	HHS
Berwyn.....	HHS
Chicago:	
Community Development and Housing.....	HUD*
Consumer Services.....	EPA
Economic Development/Opportunity.....	HUD

COGNIZANT AGENCY ASSIGNMENTS FOR COST ALLOCATION UNDER OMB CIRCULAR A-87 AND FOR SINGLE AUDIT UNDER OMB CIRCULAR A-128—Continued

	Cognizant Federal agency
Employment and Training.....	DOL
Health/Human Services.....	HHS
Housing.....	HUD
Mayor's Office.....	DOJ
Planning.....	HUD
Police.....	DOJ
Public Safety.....	DOJ
Public Works.....	DOT
Senior Citizens/Services.....	HHS
Cicero.....	HHS
Decatur.....	HHS
East St. Louis.....	HHS
Evanston.....	HHS
Joliet.....	EPA
Oak Park.....	HHS
Peoria:	
Community Development.....	HHS*
Community Improvement.....	DOL
Public Works.....	EPA
Rockford.....	HHS
Rock Island.....	HUD
Skokie.....	HHS
Springfield.....	EPA
Waukegan.....	EPA
Towns:	
Aurora.....	HHS
Berwyn.....	HHS
Bloom.....	HHS
Bremen.....	HHS
Capital.....	HHS
Decatur.....	HHS
Downers Grove.....	HHS
E. St. Louis.....	HHS
Elgin.....	HHS
Evanston.....	HHS
Joliet.....	HHS
Leyden.....	HHS
Lyons.....	HHS
Maine.....	HHS
Milton.....	HHS
New Trier.....	HHS
Niles.....	HHS
Oak Park.....	HHS
Proviso.....	HHS
Rockford.....	DOI
Thornton.....	HHS
Waukegan.....	HHS
Wheeling.....	HHS
INDIANA	
State agencies:	
Aging and Community Services.....	HHS
Civil Defense and Emergency Management.....	FEMA
Commerce.....	DOE
Correction.....	DOJ
Education.....	ED
Employment Security Division.....	DOL
Governor's Office.....	HHS
Health Board.....	HHS
Highways.....	DOT
Housing Board.....	HUD
Labor Division.....	DOL
Mental Health.....	HHS
Military.....	DOD
Natural Resources.....	DOI
Public Service Commission.....	DOT
Public Welfare.....	HHS
Regional Planning Commissions.....	DOC
Rehabilitation Service Agency.....	HHS
State Police.....	DOJ
Transportation.....	DOT
Veteran Affairs.....	VA
Counties:	
Allen.....	HHS
Clark.....	HHS
Delaware.....	HHS
Elkhart.....	HHS
Floyd.....	HHS
Grant.....	HHS
Howard.....	HHS
Lake.....	HHS
La Porte.....	HHS
Madison.....	HHS
Marion.....	HHS
Monroe.....	HHS
Porter.....	HHS

COGNIZANT AGENCY ASSIGNMENTS FOR COST ALLOCATION UNDER OMB CIRCULAR A-87 AND FOR SINGLE AUDIT UNDER OMB CIRCULAR A-128—Continued

	Cognizant Federal agency
St. Joseph.....	HHS
Tippecanoe.....	HHS
Vanderburgh.....	HHS
Vigo.....	HHS
Wayne.....	HHS
Cities:	
East Chicago.....	HHS
Evansville:	
Community Development.....	HUD*
Planning.....	DOC
Transportation.....	DOT
Fort Wayne.....	EPA
Gary.....	HUD
Hammond.....	EPA
Indianapolis.....	HUD
Muncie.....	HHS
South Bend.....	HUD
Terre Haute.....	HUD
Towns:	
Anderson.....	HHS
Calumet.....	HHS
Center-Kokomo.....	HHS
Center-Muncie.....	HHS
Gary.....	HHS
Harrison.....	HHS
Knight.....	HHS
North-Hammond.....	HHS
Pigeon.....	HHS
Portage.....	HHS
Warren.....	HHS
Washington.....	HHS
Wayne-Fort Wayne.....	HHS
Wayne-Indianapolis.....	HHS
Wayne-Richmond.....	HHS
IOWA	
State agencies:	
Aging Commission.....	HHS
Agriculture.....	USDA
Commerce Commission.....	DOT
Conservation Commission.....	DOI
Corrections.....	DOJ
Development Commission.....	HUD
Governor's Office.....	DOJ
Health.....	HHS
Historical.....	DOI
Human Services.....	HHS
Job Service.....	DOL
Labor Bureau.....	DOL
Planning and Programming.....	HHS
Public Defense.....	FEMA
Public Instruction.....	ED
Public Safety.....	DOJ
Transportation.....	DOT
Veterans' Affairs.....	VA
Water, Air, and Waste Management.....	EPA
Counties:	
Black Hawk.....	HHS
Clinton.....	HHS
Dubuque.....	HHS
Johnson.....	HHS
Linn.....	HHS
Polk.....	HHS
Portsmouth.....	HHS
Scott.....	HHS
Woodbury.....	HHS
Cities:	
Cedar Rapids.....	EPA
Council Bluffs.....	HHS
Davenport.....	HHS
Des Moines.....	HUD
Dubuque.....	EPA
Sixon City.....	HUD
Waterloo.....	HHS
KANSAS	
State agencies:	
Adjutant General.....	FEMA
Aging.....	HHS
Agriculture Board.....	USDA
Corrections.....	DOJ
Education.....	ED
Economic Development.....	HUD
Fish and Game Commission.....	DOI
Forestry.....	DOI
Governor's Office.....	USD

COGNIZANT AGENCY ASSIGNMENTS FOR COST ALLOCATION UNDER OMB CIRCULAR A-87 AND FOR SINGLE AUDIT UNDER OMB CIRCULAR A-128—Continued

	Cognizant Federal agency
Health and Environment.....	HHS
Highway Patrol.....	DOT
Historical Society.....	DOI
Human Resources.....	DOL
Park and Resources Authority.....	DOI
Social and Rehabilitation Services.....	HHS
Transportation.....	DOT
Water Resources Board.....	DOI
Counties:	
Johnson.....	HHS
Reno.....	HHS
Saline.....	HHS
Sedgwick.....	HHS
Shawnee.....	HHS
Wyandotte.....	HHS
Cities:	
Kansas City.....	EPA
Topeka.....	HHS
Wichita.....	DOT
KENTUCKY	
State agencies:	
Agriculture.....	USDA
Appalachian Regional Commission.....	DOC
Commerce.....	DOC
Corrections.....	DOJ
Education and Humanities.....	ED
Energy.....	DOE
Governor's Office.....	HUD
Housing Corporation.....	HUD
Human Resources.....	HHS
Justice.....	DOJ
Labor.....	DOL
Local Government.....	DOI
Military Affairs.....	DOD
Natural Resources and Environmental Protection.....	USDA
Public Protection and Regulation.....	DOL
Tourism.....	DOI
Transportation.....	DOT*
Counties:	
Boyd.....	HHS
Campbell.....	HHS
Christian.....	HHS
Daviess.....	HHS
Hardin.....	HHS
Harlan.....	HHS
Jefferson.....	EPA
Kenton.....	HHS
Lexington-Fayette.....	EPA
McCracken.....	HHS
Pike.....	HHS
Cities:	
Covington.....	HUD
Lexington.....	EPA
Louisville.....	DOL
LOUISIANA	
State agencies:	
Agriculture.....	USDA
Commerce.....	DOC
Corrections.....	DOJ
Culture, Recreation and Tourism.....	DOI
Education.....	ED*
Environmental Quality.....	EPA
Governor's Office.....	DOC
Health and Human Resources.....	HHS
Justice.....	DOJ
Labor.....	DOL
Military.....	DOD
National Resources.....	EPA
Public Safety.....	DOJ
Transportation and Development.....	DOT
Urban and Community Affairs.....	HUD
Veterans Affairs.....	VA
Wildlife and Fisheries.....	DOI
Counties (Parishes):	
Bossier.....	HHS
Caddo.....	HHS
Calcasieu.....	HHS
Iberia.....	HHS
Jefferson.....	HHS
Lafayette.....	HHS
Lafourche.....	HHS
Quachita.....	HHS
Rapides.....	HHS

COGNIZANT AGENCY ASSIGNMENTS FOR COST ALLOCATION UNDER OMB CIRCULAR A-87 AND FOR SINGLE AUDIT UNDER OMB CIRCULAR A-128—Continued

	Cognizant Federal agency
St. Landry.....	HHS
Tangipahoa.....	HHS
Terrebonne.....	EPA
Cities:	
Baton Rouge.....	HUD
Lake Charles.....	EPA
Monroe.....	HUD
New Orleans.....	HUD
Shreveport:	
Parks and Recreation.....	USDA
Public Affairs/Services.....	DOL
Public Works.....	DOT
Sportron.....	DOT
Urban Development.....	EPA*
Water/Sewer.....	HUD
Slidell.....	HHS
MAINE	
State agencies:	
Agriculture, Food, and Rural Resources.....	USDA
Conservation.....	USDA
Corrections.....	DOJ
Defense and Veteran Services.....	VA
Educational and Cultural Services.....	ED
Environmental Protection.....	EPA
Governor's Office.....	HHS
Human Services.....	HHS
Housing Authority.....	HUD
Inland Fisheries and Wildlife.....	DOI
Labor.....	DOL
Mental Health and Mental Retardation.....	HHS
Public Safety.....	DOJ
Transportation.....	DOT
Counties:	
Androscoggin.....	HHS
Cumberland.....	HHS
Kennebec.....	HHS
Penobscot.....	HHS
York.....	HHS
Cities:	
Bangor.....	HHS
Portland.....	HHS
MARYLAND	
State agencies:	
Aging Office.....	HHS
Agriculture.....	USDA
Children and Youth Office.....	HHS
Economic and Community Development.....	HUD
Education.....	EPA
Employment and Training.....	DOL
Environmental Services.....	EPA
Governor's Office.....	DOJ
Health and Mental Hygiene.....	HHS
Human Resources.....	HHS
Law Enforcement and Administration on Justice Commission.....	DOJ
Licensing and Regulation.....	HHS
Military.....	DOD
Natural Resources.....	DOI
Public Safety and Correctional Services.....	FEMA
Public Service Commission.....	DOT*
State Planning.....	HUD
Transportation.....	DOT
Veterans Commission.....	VA
Counties:	
Allegany.....	HHS
Anne Arundel:	
Administrative Office.....	DOJ
Aging.....	HHS
Domestic Relations.....	HHS
Planning and Zoning.....	HUD
Public Works.....	EPA*
Baltimore.....	EPA
Caroline.....	DOT
Carroll.....	EPA
Frederick.....	HHS
Harford.....	EPA
Howard.....	DOT
Kent.....	DOT
Montgomery.....	HUD
Prince Georges:	
Aging.....	HHS
Circuit Court.....	HHS
Emergency Preparedness.....	DOE
Health and Human Services.....	DOJ

COGNIZANT AGENCY ASSIGNMENTS FOR COST ALLOCATION UNDER OMB CIRCULAR A-87 AND FOR SINGLE AUDIT UNDER OMB CIRCULAR A-128—Continued

	Cognizant Federal agency
Personnel.....	DOL*
Planning and Economic Development.....	HUD
Police.....	DOJ
State's Attorney.....	HHS
Queen Annes.....	DOT
St. Marys.....	DOT
Washington.....	EPA
Wicomico.....	DOT
Cities:	
Baltimore:	
Aging.....	HHS
Education.....	ED
Criminal Justice.....	DOJ
Health and Human Services.....	HHS
Hospitals.....	HHS
Housing and Community Conservation.....	HUD
Manpower.....	DOL
Mayor's Office.....	HUD
Parks and Recreation.....	DOI
Planning.....	HUD
Public Works.....	DOT*
Social Services.....	HHS
State's Attorney.....	DOJ
MASSACHUSETTS	
State agencies:	
Administration and Finance Executive Office.....	HHS
Communities and Development.....	HUD
Consumer Affairs and Business Regulation.....	DOC
Economic Affairs.....	DOC
Educational.....	ED
Elder Affairs.....	HHS
Energy Resources.....	DOE
Environmental Affairs.....	DOI
Environmental Management.....	EPA
Food and Agriculture.....	USDA
Governor's Office.....	DOJ
Labor and Industries.....	DOL
Mental Health.....	HHS
Public Safety.....	DOJ
Public Welfare.....	HHS
Public Works.....	DOE
Social Services.....	HHS
State.....	DOI
Transportation and Construction Office.....	DOT*
Veterans Services Office.....	VA
Counties:	
Barnstable.....	HHS
Berkshire.....	HHS
Bristol.....	ED
Essex.....	HHS
Franklin.....	HHS
Hampden.....	HHS
Hampshire.....	HHS
Middlesex.....	HHS
Norfolk.....	HHS
Plymouth.....	HHS
Worcester.....	HHS
Cities:	
Boston:	
Education.....	ED*
Health and Hospitals.....	HHS
Mayor's Office.....	DOL
Parks and Recreation.....	DOI
Police.....	DOJ
Public Works.....	DOT
Brockton:	
Community Improvement.....	DOL
Education.....	ED*
Cambridge.....	HUD
Chicopee.....	EPA
Fall River.....	ED
Holyoke.....	HUD
Lawrence:	
Airport.....	DOT
Community Development.....	HUD*
Education.....	ED
Highways.....	DOT
Lowell.....	HHS
Lynn.....	HUD
Malden.....	HHS
Medford.....	HHS
New Bedford.....	HUD
Newton.....	HHS
Pittsfield.....	EPA
Quincy.....	HHS

COGNIZANT AGENCY ASSIGNMENTS FOR COST ALLOCATION UNDER OMB CIRCULAR A-87 AND FOR SINGLE AUDIT UNDER OMB CIRCULAR A-128—Continued

	Cognizant Federal agency
Somerville.....	HUD
Springfield.....	HHS
Waltham.....	HHS
Worcester.....	HUD
Town: Brookline.....	HHS
MICHIGAN	
State Agencies:	
Aging office.....	HHS
Attorney General.....	HHS
Agriculture.....	USDA
Commerce.....	HUD
Corrections.....	DOJ
Education.....	ED
Governor's Office.....	DOJ
Labor.....	DOE
Management and Budget.....	HHS
Mental Health.....	HHS
Military Affairs.....	DOD
Natural Resources.....	DOI
Police.....	DOT
Public Health.....	HHS
Social Services.....	HHS
State.....	DOI
Transportation.....	DOT
Counties:	
Allegan.....	HHS
Bay.....	HHS
Berrien.....	EPA
Calhoun.....	HHS
Genesee.....	HHS
Ingham.....	HHS
Jackson.....	HHS
Kalamazoo.....	HHS
Kent.....	EPA
Lenawee.....	HHS
Macomb.....	HHS
Madison.....	EPA
Marquette.....	HHS
Midland.....	HHS
Monroe.....	HHS
Muskegon.....	HHS
Oakland.....	HUD
Ottawa.....	EPA
Saginaw.....	EPA
Shiawassee.....	HHS
St. Clair.....	EPA
Washtenaw.....	HHS
Wayne.....	HHS
Cities:	
Ann Arbor.....	HUD
Bay City.....	HUD
Dearborn.....	HHS
Dearborn Heights.....	HHS
Detroit:	
Community and Economic Development.....	HUD
Employment and Training.....	DOE
Finance.....	HUD
Health and Human Services.....	HHS*
Historical.....	HUD
Neighborhood Services.....	HHS
Planning.....	HUD
Police.....	DOJ
Public Works.....	HUD
Recreation.....	DOI
Senior Citizens/Services.....	HHS
Transportation.....	DOT
Flint:	
Community Development.....	HUD*
Community Improvement.....	DOE
Public Works.....	DOE
Water/Sewer.....	EPA
Grand Rapids.....	EPA
Jackson.....	HHS
Kalamazoo.....	EPA
Lansing.....	EPA
Lincoln Park.....	HHS
Livonia.....	HHS
Pontiac.....	HUD
Roseville.....	HHS
Royal Oak.....	HHS
St. Clair Shores.....	HHS
Saginaw.....	HUD
Westland.....	HUD
Warren.....	HHS

COGNIZANT AGENCY ASSIGNMENTS FOR COST ALLOCATION UNDER OMB CIRCULAR A-87 AND FOR SINGLE AUDIT UNDER OMB CIRCULAR A-128—Continued

	Cognizant Federal agency
Towns:	
Dearborn.....	HHS
Redford.....	HHS
MINNESOTA	
State agencies:	
Administration.....	HHS
Aging Board.....	HHS
Agriculture.....	USDA*
Commerce.....	DOC
Corrections.....	DOJ
Council for the Handicapped.....	HHS
Economic Security.....	DOL
Education.....	ED
Employment Security.....	DOL
Energy and Economic Development.....	USDA
Governor's Office.....	HHS
Health.....	HHS
Historical Society.....	HUD
Housing Finance Agency.....	HUD
Human Services.....	HHS
Labor and Industry.....	DOL
Military Affairs.....	DOD
Natural Resources.....	DOI
Planning Agency.....	HHS
Pollution Control Agency.....	EPA
Transportation.....	DOT
Veterans Affairs.....	VA
Counties:	
Anoka.....	HHS
Dakota.....	HHS
Hennepin.....	HHS
Olmsted.....	HHS
Ramsey.....	HHS
Stearns.....	HHS
St. Louis.....	HHS
Washington.....	HHS
Cities:	
Bloomington.....	HHS
Duluth.....	HHS
Minneapolis:	
Community Action Agency.....	HHS
Contract Management.....	HUD*
Employment and Training.....	DOL
Riverfront Development.....	DOI
St. Paul.....	HUD
MISSISSIPPI	
State agencies:	
Agriculture and Commerce.....	USDA
Archives and History.....	DOI
Economic Development.....	DOC
Education.....	ED
Employment Security Commission.....	DOE
Energy and Transportation.....	DOE
Forestry Commission.....	USDA
Governor's Office.....	HHS*
Health.....	HHS
Highway.....	DOT
Human Development.....	HHS
Medicaid Commission.....	HHS
Mental Health.....	HHS
Military.....	DOD
Natural Resources.....	DOI
Public Safety.....	DOJ
Public Welfare.....	HHS
Rehabilitative Services.....	HHS
Veterans Affairs Commission.....	VA
Wildlife Conservation.....	DOI
Youth Services.....	ED
Counties:	
Bolivar.....	HHS
Forrest.....	HHS
Harrison.....	HHS
Hinds.....	HHS
Jackson.....	HHS
Jones.....	HHS
Lauderdale.....	HHS
Washington.....	HHS
Cities:	
Jackson.....	HUD
MISSOURI	
State agencies:	
Agriculture.....	USDA
Consumer Affairs, Regulation and Licensing.....	HUD

COGNIZANT AGENCY ASSIGNMENTS FOR COST ALLOCATION UNDER OMB CIRCULAR A-87 AND FOR SINGLE AUDIT UNDER OMB CIRCULAR A-128—Continued

	Cognizant Federal agency
Conservation.....	DOI
Corrections and Human Resources.....	DOJ
Elementary and Secondary Education.....	ED
Governor's Office.....	DOJ
Highway and Transportation.....	DOT
Labor and Industrial Relations.....	DOL
Mental Health.....	HHS*
Natural Resources.....	DOI
Public Safety.....	DOJ
Social Services.....	HHS
Counties:	
Boone.....	HHS
Buchanan.....	HHS
Clay.....	ED
Greene.....	HHS
Jackson.....	HHS
Jasper.....	HHS
Jefferson.....	HHS
St. Charles.....	HHS
St. Louis.....	HHS
Cities:	
Independence.....	HUD
Kansas City.....	HUD
Springfield.....	DOT
St. Joseph.....	HUD
St. Louis:	
Circuit Court.....	DOJ
Community Development.....	HUD*
Courts.....	DOJ
Criminal Justice.....	DOJ
Employment and Training.....	DOL
Health/Human Services.....	HHS
Public Safety.....	EPA
Welfare.....	USDA
University City.....	HHS
MONTANA	
State agencies:	
Agriculture.....	USDA
Arts Council.....	HHS*
Commerce.....	DOC
Education.....	ED
Fish, Wildlife and Parks.....	DOI
Governor's Office.....	HHS
Health and Environmental Science.....	HHS
Highways.....	DOT
Institutions.....	DOJ
Justice.....	DOJ
Labor and Industry.....	DOL
Library.....	HHS
Military Affairs.....	DOD
Natural Resources and Conservation.....	DOI
Social and Rehabilitation Services.....	HHS
State Lands.....	DOI
Counties:	
Cascade.....	HHS
Yellowstone.....	HHS
Cities:	
Billings.....	HHS
Great Falls.....	HHS
NEBRASKA	
State agencies:	
Aging.....	HHS
Aeronautics.....	DOT
Agriculture.....	USDA
Correctional Services.....	DOJ
Economic Development.....	HUD
Education.....	ED
Energy Office.....	DOE
Environmental Control.....	EPA
Game and Parks Commission.....	DOI
Governor's Office.....	HHS
Health.....	HHS
Historical Society.....	DOI
Justice.....	DOJ
Labor.....	DOL
Law Enforcement and Criminal Justice Commission.....	DOJ
Military.....	DOD
Policy Research Office.....	DOC
Public Institutions.....	HHS
Social Services.....	HHS
State Patrol.....	DOT
Roads.....	DOT
Veterans Affairs.....	VA

COGNIZANT AGENCY ASSIGNMENTS FOR COST ALLOCATION UNDER OMB CIRCULAR A-87 AND FOR SINGLE AUDIT UNDER OMB CIRCULAR A-128—Continued

	Cognizant Federal agency
Water Resources.....	DOI
Counties:	
Douglas.....	HHS
Lancaster.....	HUD
Cities:	
Lincoln.....	DOT
Omaha.....	HUD
NEVADA	
State agencies:	
Agriculture.....	USDA
Commerce.....	DOC
Community Services Office.....	HHS
Conservation and Natural Resources.....	DOI
Education.....	ED*
Employment Security.....	DOL
Governor's Office.....	DOL
Human Resources.....	HHS
Industrial Commission.....	DOL
Military Department.....	DOD
Motor Vehicle.....	DOJ
Traffic Safety.....	DOT
Transportation.....	DOT
Wildlife.....	DOI
Counties:	
Clark.....	HHS
Lancaster.....	HUD
Cities:	
Las Vegas.....	EPA
Reno.....	HUD
NEW HAMPSHIRE	
State agencies:	
Adjutant General.....	DOD
Aging Council.....	HHS
Agriculture.....	USDA
Air Resources Agency.....	DOI
Corrections.....	DOJ
Education.....	ED
Employment Security.....	DOL*
Fish and Game.....	DOI
Governor's Office.....	DOJ
Health and Welfare.....	HHS
Housing Finance Authority.....	HUD
Labor.....	DOL
Public Works and Highways.....	DOT
Resources and Economic Development.....	DOI
Safety.....	DOJ
Veterans Council.....	VA
Counties:	
Hillsboro.....	HHS
Merrimack.....	HHS
Rockingham.....	HHS
Strafford.....	HHS
Cities: Manchester.....	HUD
NEW JERSEY	
State agencies:	
Agriculture.....	USDA
Community Affairs.....	HHS*
Commerce and Economic Development.....	HUD
Corrections.....	DOJ
Defense.....	DOD
Delaware Valley Regional Planning Commission.....	DOT
Education.....	ED
Energy.....	DOE
Environmental Protection.....	DOT
Governor's Office.....	HHS
Health.....	HHS
Human Services.....	HHS
Labor.....	DOL
Law Enforcement Planning Agency.....	DOJ
Law and Public Safety.....	DOJ
Port Authority of New York and New Jersey.....	DOT
Transportation.....	DOT
Counties:	
Atlantic.....	HHS
Bergen:	
Aging.....	HHS*
Children's Services.....	HHS
Community Action Planning.....	HHS
Community Development.....	HUD
Hospital.....	HHS
Housing Authority.....	HUD

COGNIZANT AGENCY ASSIGNMENTS FOR COST ALLOCATION UNDER OMB CIRCULAR A-87 AND FOR SINGLE AUDIT UNDER OMB CIRCULAR A-128—Continued

	Cognizant Federal agency
Mental Health/Retardation.....	HHS
Planned Parenthood.....	HHS
Utilities/Utilities Authority.....	EPA
Burlington.....	HHS
Camden.....	HHS
Cumberland.....	HHS
Essex.....	HHS
Gloucester.....	HHS
Hudson.....	HHS
Hunterdon.....	HHS
Mercer.....	HHS
Middlesex.....	HHS
Monmouth:	
Aging.....	HHS*
Community Improvement.....	DOL
Planning.....	HUD
Prosecuting Attorney.....	DOJ
Morris.....	HHS
Ocean.....	HHS
Passaic.....	HHS
Salem.....	HHS
Somerset.....	HHS
Union:	
Human Resources/Relations.....	DOL
Planning and Engineering.....	HUD
Probation.....	HHS*
Warren.....	HHS
Cities:	
Atlantic City.....	HUD
Bayonne.....	HHS
Bloomfield.....	HHS
Camden.....	HUD
Clifton.....	HHS
East Orange.....	HUD
Elizabeth.....	HHS
Irvington.....	HHS
Jersey City.....	HUD
Newark:	
Employment and Training.....	DOL
Engineering.....	DOC
Health/Human Services.....	HHS*
Mayor's Office.....	HUD
Police.....	DOJ
Passaic.....	HHS
Paterson.....	DOL
Trenton.....	HUD
Union.....	HHS
Towns:	
Hamilton.....	HHS
Union.....	HHS
Woodbridge.....	HHS
NEW MEXICO	
State agencies:	
Adjutant General-Emergency Preparedness.....	FEMA
Aging.....	HHS
Agriculture.....	USDA
Corrections.....	DOJ
Economic Development and Tourism.....	DOC
Education.....	ED
Employment Security.....	DOL
Energy and Minerals.....	DOE
Finance and Administration.....	HUD
Fish and Game.....	DOI
Governor's Office.....	DOL
Health and Environment.....	HHS
Highway.....	DOT
Human Services.....	HHS
Natural Resources.....	USDA
Transportation.....	DOT
Counties:	
Bernalillo.....	HHS
Chaves.....	HHS
Dona Ana.....	DOT
Eddy.....	HHS
San Juan.....	HHS
City: Albuquerque.....	DOT
NEW YORK	
State agencies:	
Aging Office.....	HHS*
Agriculture and Markets.....	USDA
Alcohol and Substance Abuse Office.....	HHS
Commerce.....	DOC
Correctional Services.....	DOJ
Consumer Protector Board.....	HHS

COGNIZANT AGENCY ASSIGNMENTS FOR COST ALLOCATION UNDER OMB CIRCULAR A-87 AND FOR SINGLE AUDIT UNDER OMB CIRCULAR A-128—Continued

	Cognizant Federal agency
Education.....	ED
Energy Office.....	DOE
Environmental Conservation.....	EPA
Governor's Office.....	DOC
Health.....	HHS
Housing and Community Renewal Division.....	HUD
Labor.....	DOL
Mental Health Office.....	HHS
Military and Naval Affairs Division.....	DOD
Motor Vehicles.....	DOT
Parks, Recreation and Preservation Office.....	DOI
Port Authority of New York and New Jersey.....	DOT
Social Services.....	HHS
State.....	DOE
State Police.....	DOT
Transportation.....	DOT
Urban Development Corp.....	HUD
Youth Division.....	HHS
Counties:	
Albany.....	HHS
Broome:	
Aviation.....	DOT
Community Improvement.....	DOL
Health/Human Services.....	HHS*
Parks.....	HHS
Public Works.....	DOT
Sheriff.....	DOT
Social Services.....	HHS
Transportation.....	DOT
Cattaraugus.....	HHS
Cayuga.....	HHS
Chautauqua.....	HHS
Chemung.....	HHS
Clinton.....	HHS
Cortland.....	HHS
Dutchess:	
Community Improvement.....	DOL
Health/Human Services.....	HHS*
Mental Health/Retardation.....	HHS
Social Services.....	HHS
Transportation.....	HHS
Erie.....	HHS
Fulton.....	HHS
Genesee.....	HHS
Herkimer.....	HHS
Jefferson.....	HHS
Madison.....	HHS
Montgomery.....	HHS
Monroe:	
Community Affairs/Services.....	DOI
Community Development.....	HUD
Health/Human Services.....	HHS*
Public Works.....	EPA
Social Services.....	HHS
Water Quality.....	EPA
Nassau:	
Housing and Intergovernmental Affairs.....	HUD
Planning.....	DOT
Public Works.....	EPA
Social Services.....	HHS*
Youth Employment.....	DOL
Niagara.....	HHS
Oneida.....	HHS
Onondaga.....	HHS
Ontario.....	HHS
Orange.....	HHS
Otsego.....	HHS
Oswega.....	HHS
Rensselaer.....	HHS
Rockland.....	HHS
Saratoga.....	HHS
Schenectady.....	HHS
St. Lawrence.....	HHS
Steuben.....	HHS
Suffolk:	
Aging.....	HHS*
Community Development.....	HUD
Criminal Justice.....	DOJ
Health/Human Services.....	HHS
Labor Resources.....	DOL
Public Assistance.....	EPA
Social Services.....	HHS
Transportation.....	DOT
Tompkins.....	DOC
Ulster.....	HHS
Wayne.....	HHS

COGNIZANT AGENCY ASSIGNMENTS FOR COST ALLOCATION UNDER OMB CIRCULAR A-87 AND FOR SINGLE AUDIT UNDER OMB CIRCULAR A-128—Continued

	Cognizant Federal agency
Westchester.....	HHS
Cities:	
Albany.....	HHS
Binghamton.....	EPA
Buffalo:	
Community Development.....	HUD*
Economic Development.....	HUD
Education.....	ED
Housing Authority.....	HUD
Human Resources.....	DOL
Parks.....	DOI
Police.....	DOJ
Public Works.....	EPA
Sewer Authority.....	EPA
Transportation.....	ED
Urban Renewal.....	HUD
Youth.....	DOI
Water.....	EPA
Cheektowaga.....	HHS
Mount Vernon.....	HUD
New Rochelle.....	HHS
New York:	
Aging.....	HHS*
Board of Education.....	ED
Criminal Justice Coordinating Council.....	DOJ
Economic Development Administration.....	DOC
Employment.....	DOL
Environmental Protection.....	EPA
Health.....	HHS
Housing Preservation and Development.....	HUD
Human Resources Administration.....	HHS
Mayor's Office.....	HUD
Mental Health.....	HHS
Parks.....	DOI
Transportation.....	DOT
Niagara Falls.....	HHS
Rochester.....	HUD
Schenectady.....	HHS
Syracuse.....	HHS
Troy.....	HHS
Utica.....	HHS
White Plains.....	HUD
Yonkers.....	HUD
Towns:	
Amherst.....	HHS
Babylon.....	HHS
Brookhaven.....	HUD
Colonie.....	HHS
Greenburgh.....	
Hempstead.....	HUD
Huntington.....	HHS
Irondequoit.....	HHS
Islip.....	HHS
North Hempstead.....	HHS
Oyster Bay.....	HHS
Smithtown.....	HHS
Tonawanda.....	HHS
Union.....	HHS
NORTH CAROLINA	
State agencies:	
Administration.....	HHS*
Agriculture.....	USDA
Commerce.....	DOE
Community Colleges.....	ED
Correction.....	HHS
Cultural Resources.....	ED
Crime Control and Public Safety.....	DOJ
Public Education.....	ED
Employment Security Commission.....	DOL
Governor's Office.....	HUD
Human Resources.....	HHS
Labor.....	DOL
Natural Resources and Community Development.....	DOL
Transportation.....	DOT
Wildlife Resources Commission.....	DOI
Counties:	
Alamance.....	DOL
Buncombe.....	HUD
Burke.....	HHS
Cabarrus.....	HHS
Catawba.....	HHS
Cleveland.....	HHS
Craven.....	HHS
Cumberland.....	

COGNIZANT AGENCY ASSIGNMENTS FOR COST ALLOCATION UNDER OMB CIRCULAR A-87 AND FOR SINGLE AUDIT UNDER OMB CIRCULAR A-128—Continued

	Cognizant Federal agency
Davidson.....	DOL
Durham.....	HHS
Edgecombe.....	HHS
Forsyth.....	HHS
Gaston.....	HHS
Guilford.....	HHS
Halifax.....	HHS
Iredell.....	HHS
Johnston.....	HHS
Lenoir.....	HHS
Mecklenburg.....	HHS
Nash.....	HHS
New Hanover.....	HHS
Onslow.....	DOL
Pitt.....	HHS
Randolph.....	HHS
Robeson.....	DOC
Rockingham.....	HHS
Rowan.....	HHS
Wake.....	DOL
Wayne.....	HHS
Wilson.....	HHS
Cities:	
Asheville.....	HUD
Charlotte.....	HUD
Durham.....	HUD
Greensboro.....	EPA
High Point.....	HUD
Raleigh.....	HUD
Winston-Salem.....	HUD
NORTH DAKOTA	
State agencies:	
Adjutant General.....	DOD
Agriculture.....	USDA
Combined Law Enforcement Council.....	DOJ
Forest Service.....	DOI
Game and Fish.....	DOI
Governor's Office.....	DOL
Government Affairs Bureau.....	HUD
Health.....	HHS
Highway.....	DOT
Highway Patrol.....	DOT
Human Services.....	HHS
Housing Finance Agency.....	HUD
Institutions Director.....	HHS
Job Service.....	DOL
Labor.....	DOL
Management and Budget.....	HUD
Parks and Recreation.....	DOI
Parole and Probation.....	DOJ
Public Instruction.....	ED*
State Government and Outdoor Recreation.....	DOI
Veteran Affairs.....	VA
Vocational Rehabilitation.....	HHS
Water Commission.....	DOI
Counties: Cass.....	HHS
OHIO	
State agencies:	
Adjutant General.....	DOD
Aging Commission.....	HHS
Agriculture.....	USDA
Development.....	DOE
Education.....	ED
Employment Services Bureau.....	DOL
Environmental Protection Agency.....	EPA
Governor's Office.....	HHS
Health.....	HHS
Highway Safety.....	DOT
Human Services.....	HHS
Industrial Relations.....	DOL
Mental Health.....	HHS
Natural Resources.....	DOI
Public Utilities.....	DOT
Rehabilitation and Correction.....	DOJ
Transportation.....	DOT
Youth Service.....	HHS
Counties:	
Allen.....	HHS
Ashtabula.....	HHS
Belmont.....	HHS
Butler.....	HHS
Clark.....	HHS
Clermont.....	HHS
Columbiana.....	HHS

COGNIZANT AGENCY ASSIGNMENTS FOR COST ALLOCATION UNDER OMB CIRCULAR A-87 AND FOR SINGLE AUDIT UNDER OMB CIRCULAR A-128—Continued

	Cognizant Federal agency
Cuyahoga:	
Aging.....	HHS*
Commissioners.....	DOC
Community and Economic Development.....	DOL
Community Development.....	HUD
Courts.....	DOJ
Sanitation.....	EPA
Sheriff.....	DOJ
Welfare.....	HHS
Erie.....	HHS
Fairfield.....	HHS
Franklin.....	HHS
Greene.....	HHS
Hamilton:	
Community Development.....	DOL
Community Improvement.....	HUD*
Hancock.....	HHS
Jefferson.....	HHS
Lake.....	HHS
Lawrence.....	HHS
Licking.....	HHS
Lorain.....	HHS
Lucas:	
Community Commissioners.....	DOI
County Engineer.....	DOT
Courts.....	DOJ
Sanitary Engineer.....	EPA
Welfare.....	HHS*
Mahoning.....	HHS
Marion.....	HHS
Medina.....	HHS
Miami.....	HHS
Montgomery:	
Community Development.....	HUD
Community Services.....	HHS*
Engineering.....	DOT
Parks and Recreations.....	DOI
Sanitary.....	EPA
Muskingum.....	HHS
Portage.....	HHS
Richland.....	HHS
Ross.....	HHS
Sandusky.....	HHS
Scioto.....	HHS
Seneca.....	HHS
Stark.....	HHS
Summit.....	HHS
Trumbull.....	HHS
Tuscarawas.....	HHS
Warren.....	HHS
Washington.....	HHS
Wayne.....	HHS
Wood.....	HHS
Cities:	
Akron.....	EPA
Canton:	
Community Development.....	HUD
Health/Human Services.....	EPA*
Mayor's Office.....	DOL
Water Pollution Control.....	EPA
Cincinnati:	
Community Improvement.....	DOL
Health/Human Services.....	HHS
Mayor's Office.....	HUD*
Planning.....	DOT
Public Safety.....	DOJ
Recreation.....	USDA
Transit.....	DOT
Water.....	EPA
Cleveland:	
Community Development.....	HUD
Economic Development/Opportunity.....	HUD
Health/Human Services.....	EPA
Human Resources/Relations.....	DOL*
Cleveland Heights.....	HHS
Columbus.....	HUD
Dayton:	
Aviation.....	USDA
Community Improvement.....	DOL*
Fire Services.....	DOJ
Housing and Urban Development.....	HUD
Water.....	EPA
Youth Services.....	USDA
Euclid.....	HHS
Hamilton.....	HHS
Kettering.....	HHS

COGNIZANT AGENCY ASSIGNMENTS FOR COST ALLOCATION UNDER OMB CIRCULAR A-87 AND FOR SINGLE AUDIT UNDER OMB CIRCULAR A-128—Continued

	Cognizant Federal agency
Lakewood.....	HHS
Lima.....	HHS
Lorain.....	EPA
Parma.....	HHS
Springfield.....	HHS
Toledo.....	HUD
Warren.....	HUD
Youngstown.....	HUD
Towns:	
Canton.....	HHS
Madison.....	HHS
Perry.....	HHS
Plain.....	HHS
Springfield.....	HHS
OKLAHOMA	
State agencies:	
Agriculture.....	USDA
Civil Defense.....	FEMA
Conservation Commission.....	EPA
Corrections.....	DOJ
Economic and Community Affairs.....	DOL
Education.....	ED
Employment Security Commission.....	DOL
Governor's Office.....	DOC
Health.....	HHS
Human Services.....	HHS
Labor.....	DOL
Mental Health.....	HHS
Military.....	DDO
Mines.....	DOI
Pollution Control.....	EPA
Public Safety.....	DOJ
Tourism and Recreation.....	DOI
Transportation.....	DOT*
Veterans Affairs.....	VA
Vocational and Technical Education.....	ED
Water Resources Board.....	EPA
Wildlife Conservation.....	DOI
Counties:	
Comanche.....	HHS
Garfield.....	HHS
Kay.....	HHS
Muskogee.....	EPA
Oklahoma.....	HHS
Tulsa.....	EPA
Cities:	
Lawton.....	HUD
Oklahoma City.....	HHS
Tulsa.....	HUD
OREGON	
State agencies:	
Agriculture.....	USDA
Commerce.....	DOC
Economic Development.....	DOC
Education.....	ED
Energy.....	DOE
Environmental Quality.....	EPA
Executive Department.....	DOL
Fish and Wildlife.....	DOL
Forestry.....	USDA
Geology and Mineral Industries.....	DOL
Governor's Office.....	HUD
Human Resources.....	HHS*
Justice.....	DOJ
Labor and Industries Bureau.....	DOL
State Police.....	DOJ
Transportation.....	DOT
Veteran Affairs.....	VA
Water Resources.....	DOI
Workers Compensation.....	DOL
Counties:	
Clackamas.....	HHS
Coos.....	HHS
Douglas.....	HHS
Jackson.....	HHS
Lane.....	HHS
Linn.....	HHS
Marion.....	HHS
Washington.....	HHS
Cities:	
Eugene.....	HUD
Portland.....	HUD
Salem.....	DOT

COGNIZANT AGENCY ASSIGNMENTS FOR COST ALLOCATION UNDER OMB CIRCULAR A-87 AND FOR SINGLE AUDIT UNDER OMB CIRCULAR A-128—Continued

	Cognizant Federal agency
PACIFIC ISLANDS	
State agencies: All departments and agencies.....	DOI
PENNSYLVANIA	
State agencies:	
Aging.....	HHS
Agriculture.....	USDA*
Attorney General's Office.....	DOJ
Commerce.....	DOC
Community Affairs.....	HUD
Education.....	ED
Emergency Management Agency.....	FEMA
Energy Council.....	DOE
Environmental Resources.....	EPA
Fish Commission.....	DOI
Game Commission.....	DOI
Governor's Office.....	DOL
Health.....	HHS
Historical and Museum Commission.....	DOI
Housing Finance Agency.....	HUD
Labor and Industry.....	DOL
Military Affairs.....	DDO
Probation and Parole Board.....	DOJ
Public Welfare.....	HHS
State Police.....	DOJ
Transportation.....	DOT
Counties:	
Adams.....	HHS
Allegheny:	
Audit Services.....	HHS*
Community Development.....	HUD
Comprehensive Education and Training Act.....	HHS
Federal Programs.....	DOL
Health/Human Services.....	HHS
Jail.....	DOJ
Mental Health/Retardation.....	HHS
Armstrong.....	HHS
Beaver.....	HHS
Berks.....	HHS
Blair.....	HHS
Bradford.....	HHS
Bucks:	
Adult Services.....	HHS*
Child Welfare.....	HHS
Community Development.....	HHS
Community Improvement.....	DOL
Mental Health/Retardation.....	HHS
Butler.....	HHS
Cambria.....	HHS
Carbon.....	HHS
Centre.....	HHS
Chester.....	HHS
Clearfield.....	HHS
Columbia.....	HHS
Crawford.....	HHS
Cumberland.....	HHS
Dauphin.....	HHS
Delaware.....	HHS
Erie.....	HHS
Fayette.....	HHS
Franklin.....	DOL
Indiana.....	HHS
Lackawanna.....	HHS
Lancaster.....	HHS
Lawrence.....	HHS
Lebanon.....	HHS
Lehigh.....	HHS
Lycoming.....	HHS
Luzerne.....	DOL
McKean.....	HHS
Mercer.....	HHS
Montgomery:	
Child Welfare.....	HHS*
Community Development.....	HUD
Community Improvement.....	DOL
Geriatric Center.....	HHS
Northampton.....	HHS
Northumberland.....	HHS
Schuylkill.....	HHS
Somerset.....	HHS
Washington.....	DOL
Westmoreland:	
Aging.....	HHS*
Children's Bureau.....	HHS
Housing Authority.....	HUD

COGNIZANT AGENCY ASSIGNMENTS FOR COST ALLOCATION UNDER OMB CIRCULAR A-87 AND FOR SINGLE AUDIT UNDER OMB CIRCULAR A-128—Continued

	Cognizant Federal agency
Manpower.....	DOL
Planning.....	HUD
Transportation.....	DOT
York.....	DOL
Cities:	
Allentown.....	HUD
Altoona.....	HUD
Bethlehem.....	HHS
Chester.....	HUD
Erie.....	HUD
Harrisburg.....	HUD
Johnstown.....	HUD
Lancaster.....	EPA
Philadelphia:	
Public Property.....	DOT
Schools.....	ED
All other departments.....	HUD*
Pittsburgh.....	HUD
Reading.....	HUD
Scranton:	
Community and Economic Development.....	HUD
All other departments.....	EPA*
Westmoreland.....	HUD
Wilkes-Barre.....	HUD
York.....	HHS
Towns:	
Abington.....	HHS
Bristol.....	HHS
Haverford.....	HHS
Lower Merion.....	HHS
Penn Hills.....	HHS
Upper Darby.....	HHS
PUERTO RICO	
State agencies:	
Agriculture.....	USDA
Commerce.....	DOC
Consumer Affairs.....	HHS
Cooperative Development Administration.....	DOC
Crime Commission.....	DOJ
Cultural Affairs.....	HHS
Addiction Services.....	HHS
Economic Development Administration.....	DOL
Education.....	ED
Employment Security Bureau.....	DOL
Environmental Quality Board.....	EPA
Governor's Office.....	DOI
Health.....	HHS
Housing.....	HUD
Labor and Human Resources.....	DOL
Metropolitan Bus Authority.....	DOT
Municipal Services Administration.....	HUD
National Guard.....	DDO
Natural Resources.....	HHS
Social Services.....	HHS
Solid Waste Management Authority.....	EPA
Transportation and Public Works.....	DOT
Rhode Island	
State agencies:	
Adjutant General's Office.....	DDO
Administration.....	HHS*
Attorney General.....	DOJ
Business Regulation.....	DOC
Children and Their Families.....	HHS
Community Affairs.....	HHS
Corrections.....	DOJ
Economic Development.....	DOL
Education.....	ED
Elderly Affairs.....	HHS
Emergency Management Agency.....	FEMA
Employment Security.....	DOL
Environmental Management.....	USDA
Governor's Office.....	DOJ
Health.....	HHS
Labor.....	DOL
Mental Health, Retardation, and Hospitals.....	HHS
Public Transit Authority.....	DOT
Social and Rehabilitative Services.....	HHS
State Police.....	DOJ
Transportation.....	DOT
Cities:	
Cranston.....	HHS
Pawtucket.....	EPA
Providence:	
Community Development.....	HUD*

COGNIZANT AGENCY ASSIGNMENTS FOR COST ALLOCATION UNDER OMB CIRCULAR A-87 AND FOR SINGLE AUDIT UNDER OMB CIRCULAR A-128—Continued

	Cognizant Federal agency
Community Improvement.....	DOL
Federal Programs.....	ED
Planning and Urban Development.....	HUD
Warwick.....	HUD
SOUTH CAROLINA	
State agencies:	
Adjutant General's Office.....	DOD
Aging Commission.....	HHS
Agriculture.....	USDA
Alcohol and Drug Abuse Commission.....	HHS
Archives and History.....	DOI
Corrections.....	DOJ
Development Board.....	DOC
Education.....	ED
Employment Security Commission.....	DOL
Forestry Commission.....	USDA
Governor's Office.....	DOL
Health and Environmental Control.....	HHS
Highways and Public Transportation.....	DOT
Housing Authority.....	HUD
Human Affairs.....	DOL
Labor.....	DOL
Land Resources Conservation Commission.....	EPA
Mental Health.....	HHS
Mental Retardation.....	HHS
Parks, Recreation and Tourism.....	DOI
Parole and Community Corrections.....	DOJ
Public Service Commission.....	DOT
Social Services.....	HHS
Vocational Rehabilitation.....	ED
Water Resources Commission.....	DOC
Wildlife and Marine Resource.....	DOI
Youth Services.....	HHS
Veteran's Affairs.....	VA
Counties:	
Aiken.....	HHS
Anderson.....	HHS
Charleston.....	HHS
Darlington.....	HHS
Florence.....	HHS
Greenville.....	DOL
Horry.....	HHS
Lexington.....	HHS
Orangeburg.....	HHS
Richland.....	HUD
Spartanburg.....	HHS
Sumter.....	HHS
York.....	HHS
Cities:	
Charleston.....	HUD
Columbia.....	EPA
Greenville.....	HUD
SOUTH DAKOTA	
State agencies:	
Agriculture.....	USDA
Charities and Corrections Board.....	HHS*
Commerce and Regulation.....	DOC
Education and Cultural Affairs.....	ED
Energy Office.....	DOE
Game, Fish and Parks.....	DOI
Governor's Office.....	DOE
Health.....	HHS
Housing Development Authority.....	HUD
Labor.....	DOL
Military and Veterans Affairs.....	DOD
Public Safety.....	DOJ
Social Services.....	HHS
State Development.....	DOC
Transportation.....	DOT
Vocational Rehabilitation.....	HHS
Water and Natural Resources.....	EPA
Counties:	
Minnehaha.....	HHS
Pennington.....	HHS
Cities:	
Sioux Falls.....	EPA
TENNESSEE	
State agencies:	
Aging Commission.....	HHS*
Agriculture.....	USDA
Commerce and Insurance.....	DOC
Conservation.....	DOI
Corrections.....	DOJ

COGNIZANT AGENCY ASSIGNMENTS FOR COST ALLOCATION UNDER OMB CIRCULAR A-87 AND FOR SINGLE AUDIT UNDER OMB CIRCULAR A-128—Continued

	Cognizant Federal agency
Economic and Community Development.....	DOL
Employment Security.....	DOL
Education.....	ED
Governor's Office.....	DOJ
Health and Environment.....	HHS
Historical Commission.....	DOI
Housing Development Agency.....	HUD
Human Services.....	HHS
Labor.....	DOL
Mental Health and Retardation.....	HHS
Military.....	FEMA
Planning Office.....	HUD
Safety.....	DOJ
Transportation.....	DOT
Veterans Affairs.....	VA
Wildlife Resources Agency.....	DOI
Counties:	
Anderson.....	HHS
Blount.....	HHS
Hamilton.....	DOC
Knox.....	HHS
Madison.....	HHS
Montgomery.....	HHS
Nashville-Davidson:	
Community Development.....	HUD
Community Improvement.....	DOL
District Attorney.....	DOJ
Education.....	ED
Health/Human Services.....	EPA*
Hospital.....	HHS
Metro Action Commission.....	HHS
Police.....	DOJ
Social Services.....	HHS
Water/Sewer.....	EPA
Rutherford.....	HHS
Shelby.....	HHS
Sullivan.....	DOL
Washington.....	HHS
Cities:	
Chattanooga.....	HHS
Knoxville.....	HHS
Memphis.....	HUD
Nashville.....	HUD
TEXAS	
State agencies:	
Aeronautical Commission.....	DOT
Aging.....	HHS
Agriculture.....	USDA
Air Control Board.....	EPA
Attorney General's Office.....	DOJ
Budget and Planning Office.....	HUD
Community Affairs.....	DOL
Corrections.....	DOJ
Education Agency.....	ED
Employment Commission.....	DOL
Forest Service.....	USDA
Governor's Office.....	DOJ
Health.....	HHS
Highway and Public Transportation.....	DOT
Historical Commission.....	DOI
Human Resources.....	HHS
Intergovernmental Relations Advisory Commission.....	HHS
Labor and Standards.....	DOL
Mental Health Retardation.....	HHS
Parks and Wildlife.....	DOI
Public Safety.....	DOJ
Public Utility Commission.....	DOE
Railroad Commission.....	DOT
Rehabilitation Commission.....	ED
Veteran Affairs Commission.....	VA
Water Resources.....	DOI
Youth Commission.....	HHS
Counties:	
Bell.....	HHS
Bexar.....	HHS
Bowie.....	HHS
Brazoria.....	HHS
Cameron.....	HHS
Dallas.....	HHS
Ector.....	HHS
El Paso.....	DOJ
Galveston.....	HHS
Grayson.....	HUD
Gregg.....	HHS

COGNIZANT AGENCY ASSIGNMENTS FOR COST ALLOCATION UNDER OMB CIRCULAR A-87 AND FOR SINGLE AUDIT UNDER OMB CIRCULAR A-128—Continued

	Cognizant Federal agency
Harris:	
Community Development and Housing.....	HUD
Courts.....	DOJ
District Attorney.....	DOJ
Employment and Training.....	DOL
Health/Human Services.....	HHS
Juvenile Probation/Detention.....	DOJ
Parks.....	DOI*
Hidalgo.....	HHS
Jefferson.....	HHS
Lubbock.....	HHS
McLennan.....	HHS
Midland.....	HHS
Nueces.....	DOC
Orange.....	HUD
Plainview.....	DOT
Potter.....	HUD
Smith.....	HHS
Tarrant.....	HHS
Taylor.....	HHS
Tom Green.....	HHS
Travis.....	HHS
Webb.....	HHS
Wichita.....	HHS
Cities:	
Abilene.....	HUD
Amarillo.....	HUD
Austin.....	HHS
Beaumont.....	HHS
Corpus Christi.....	HHS
Dallas.....	DOT
El Paso.....	HUD
Fort Worth.....	HUD
Galveston.....	HUD
Houston:	
Aging.....	HHS
Airport.....	DOT
Community Development.....	HUD*
Community Improvement.....	DOL
Health/Human Services.....	HHS
Library.....	ED
Public Works.....	EPA
Laredo.....	HUD
Lubbock.....	HHS
San Angelo.....	HHS
San Antonio.....	EPA
Taylor.....	HHS
Waco.....	HUD
Wichita Falls.....	EPA
UTAH	
State agencies:	
Agriculture.....	USDA
Apprenticeship Council.....	DOL
Community and Economic Development.....	HUD
Education Office.....	ED
Employment Security.....	DOL
Governor's Office.....	HUD
Health.....	HHS*
Industrial Commission.....	DOL
National Guard.....	DOD
Natural Resources.....	DOI
Public Safety.....	HHS
Social Services.....	HHS
Transportation.....	DOT
Counties:	
Davis.....	HHS
Salt Lake.....	HHS
Utah.....	HHS
Weber.....	HHS
Cities:	
Ogden.....	HHS
Salt Lake City.....	HUD
VERMONT	
State agencies:	
Agriculture.....	USDA
Development and Community Affairs.....	HUD
Education.....	ED
Employment and Training.....	DOL
Environmental Conservation.....	DOI
Governor's Office.....	HHS*
Human Services.....	HHS
Labor and Industry.....	DOL
Libraries.....	HHS
Military.....	DOD

COGNIZANT AGENCY ASSIGNMENTS FOR COST ALLOCATION UNDER OMB CIRCULAR A-87 AND FOR SINGLE AUDIT UNDER OMB CIRCULAR A-128—Continued

	Cognizant Federal agency
Public Safety.....	DOJ
Public Service.....	DOE
Rehabilitation Center.....	HHS
Transportation.....	DOT
Counties: Chittenden.....	HHS
VIRGINIA	
State agencies:	
Adjutant General's Office.....	DOD
Aging.....	HHS
Agriculture and Consumer Affairs.....	USDA
Air Pollution Control Board.....	EPA
Commerce.....	DOC
Conservation and Economic Development.....	DOI
Corrections.....	DOJ
Criminal Justice Services.....	DOJ
Education.....	ED
Emergency and Energy Services Office.....	FEMA
Employment Commission.....	DOL
Game and Inland Fisheries Commission.....	DOI
Governor's Office.....	DOL
Health.....	HHS
Highways and Transportation.....	DOT
Historic Landmarks Commission.....	DOI
Housing and Community Development.....	HUD
Law.....	DOJ
Labor and Industry.....	DOL
Library.....	HHS
Mental Health and Mental Retardation.....	HHS
Planning and Budget.....	HUD
Rehabilitative Services.....	HHS
Social Services.....	HHS
State Police.....	DOJ
Water Control Board.....	EPA
Counties:	
Arlington.....	HHS
Chesterfield.....	EPA
Fairfax.....	EPA
Henrico.....	HUD
Montgomery:	
Education.....	ED
Public Assistance.....	HHS*
Orange.....	DOT
Pittsylvania.....	HHS
Prince William.....	EPA
Roanoke.....	HHS
Cities:	
Alexandria.....	HHS
Chesapeake.....	ED
Hampton.....	HHS
Lynchburg.....	HHS
Newport News.....	ED
Norfolk:	
City Manager.....	HUD*
Community Relations.....	HUD
Development.....	HUD
Education.....	ED
General Government.....	HHS
Housing Authority.....	HUD
Human Resources/Relations.....	HHS
Judicial.....	DOJ
Parks and Recreation.....	HUD
Personnel.....	DOT
Planning.....	DOJ
Police.....	HHS
Public Health.....	HHS
Portsmouth.....	HHS
Richmond.....	HUD
Roanoke.....	DOT
Virginia Beach.....	ED
VIRGIN ISLANDS	
State agencies: All departments and agencies.....	DOI
WASHINGTON	
State agencies:	
Agriculture.....	USDA
Archaeology and Historic Preservation Office.....	DOI
Attorney General's Office.....	DOJ
Commerce and Economic Development.....	DOC
Community Development.....	HUD*
Corrections.....	DOJ
Ecology.....	DOI
Emergency Management.....	FEMA
Employment Security.....	DOL
Energy Office.....	DOE

COGNIZANT AGENCY ASSIGNMENTS FOR COST ALLOCATION UNDER OMB CIRCULAR A-87 AND FOR SINGLE AUDIT UNDER OMB CIRCULAR A-128—Continued

	Cognizant Federal agency
Financial Management Office.....	HHS
Fisheries.....	DOC
Game.....	DOI
Governor's Office.....	HHS
Labor and Industries.....	DOL
Library.....	HHS
National Guard.....	DOD
Natural Resources.....	USDA
Parks and Recreation Commission.....	DOI
Post Secondary Education Council.....	HHS
Public Instruction.....	ED
Social and Health Services.....	HHS
State Patrol.....	DOJ
Traffic Safety Commission.....	DOT
Transportation.....	DOT
Veterans Affairs.....	VA
Counties:	
Benton.....	HHS
Clark.....	HHS
Cowlitz.....	HHS
Greys Harbor.....	HHS
King.....	HHS
Kitsap.....	HHS
Pierce:	
Aging.....	HHS*
Airport.....	DOT
Community Action.....	HHS
Community Development.....	HUD
Law and Justice.....	DOJ
Manpower.....	DOL
Sewer Utility.....	EPA
Social Services.....	HHS
Skagit.....	HHS
Snohomish.....	HUD
Spokane.....	USDA
Thurston.....	HHS
Whatcom.....	HHS
Yakima.....	HHS
Cities:	
Seattle.....	HHS
Spokane:	
Community Development and Planning.....	HUD
Employment and Training.....	DOL
Human Services.....	HHS*
Public Works.....	DOT
Sewer Utility.....	EPA
Transit.....	DOT
Water.....	DOE
Tacoma.....	EPA
WEST VIRGINIA	
State agencies:	
Adjutant General's Office.....	DOD
Aging Commission.....	HHS
Agriculture.....	USDA
Air Pollution Control Commission.....	HHS
Attorney General.....	DOJ
Corrections.....	DOJ
Culture and History.....	DOI
Economic and Community Development Office.....	DOL
Education.....	ED
Emergency Services Office.....	FEMA
Employment Security.....	DOL
Finance and Administration.....	DOJ
Governor's Office.....	HHS
Health.....	HHS
Highways.....	DOT
Housing Development Fund.....	HUD
Human Services.....	HHS
Labor.....	DOL
Mines.....	DOI
Natural Resources.....	DOI
Public Service Commission.....	DOJ
Public Safety.....	DOJ
Veterans Affairs.....	VA
Vocational Education Board.....	ED
Counties:	
Cabell.....	HHS
Fayette.....	HHS
Harrison.....	HHS
Kanawha:	
Employment and Training.....	DOL*
Housing Authority.....	HUD
Parks and Recreation.....	DOI
Regional Intergovernmental Council.....	DOT

COGNIZANT AGENCY ASSIGNMENTS FOR COST ALLOCATION UNDER OMB CIRCULAR A-87 AND FOR SINGLE AUDIT UNDER OMB CIRCULAR A-128—Continued

	Cognizant Federal agency
Transit Authority.....	DOT
Logan.....	HHS
Marion.....	HHS
McDowell.....	HHS
Mercer.....	HHS
Monongalia.....	HHS
Ohio.....	EPA
Raleigh.....	HHS
Wood.....	HHS
WISCONSIN	
State agencies:	
Administration.....	HHS
Agriculture, Trade and Consumer Protection.....	USDA
Development.....	DOC
Governor's Office.....	DOJ
Health and Social Services.....	HHS
Historical Society.....	DOI
Housing and Economic Development Authority.....	HUD
Industry, Labor and Human Relations.....	DOL
Justice.....	HHS
Military Affairs.....	DOD
Natural Resources.....	DOI
Public Instruction.....	ED
Transportation.....	DOT
Veterans Affairs.....	VA
Counties:	
Brown.....	HHS
Dane.....	HHS
Dodge.....	HHS
Eau Claire.....	HHS
Fond du Lac.....	HHS*
Jefferson.....	HHS
Kenosha.....	HHS
La Crosse.....	HHS
Manitowoc.....	HHS
Marathon.....	HHS
Milwaukee.....	HHS
Ozaukee.....	HHS
Racine.....	HHS*
Rock.....	HHS
Sheboygan.....	HHS
Walworth.....	HHS
Waukesha.....	HHS
Winnebago.....	HHS
Wood.....	HHS
Cities:	
Green Bay.....	HUD
Kenosha.....	HHS
Madison.....	DOT
Milwaukee.....	HUD
Racine.....	EPA
Wauwatosa.....	HHS
West Allis.....	HHS
WYOMING	
State agencies:	
Agriculture.....	USDA
Attorney General's Office.....	DOJ
Charities and Reform Board.....	HHS
Economic Planning and Development.....	DOC
Education.....	ED
Employment Security Commission.....	DOL
Environmental Quality.....	EPA
Game and Fish.....	DOI
Governor's Office.....	DOL
Health and Social Services.....	HHS
Highway.....	DOT
Labor and Statistics.....	DOL
Public Lands.....	USDA
Mine Inspector.....	DOI
National Guard.....	DOD
Public Service Commission.....	DOJ
Recreation Commission.....	DOI
Workers Compensation Division.....	DOL
Counties: Laramie.....	HHS

*Lead cognizant agency for single audits at State and local levels. Also, responsible for negotiating cost allocation plans at local levels. HHS will continue to be cognizant agency for review of State-wide cost allocation plans.