EXHIBIT 9-A

APPLICABLE AUDIT REQUIREMENTS

A. FEDERAL - LAWS, REGULATIONS AND AUDITING STANDARDS


2. OMB Circular A-133, as revised, *Audits of States, Local Governments, and Non-Profit Organizations* (as revised)
   - OMB Circular A-133 Appendix A: Data Collection Form (Form SF-SAC)
   - OMB Circular A-133 Appendix B: OMB Compliance Supplement

3. AICPA Statement of Position (SOP) 98-3 “Audits of States, Local Governments and Non-Profit Organizations Receiving Federal Awards” released March 1998

4. *Government Auditing Standards*, as revised (referred to as the “Yellow Book”)

5. 24 CFR Part 85: *Administrative Requirements for Grants and Cooperative Agreements to State, Local and Federally Recognized Indian Tribal Governments*

B. STATE - LAWS, REGULATIONS AND AUDITING STANDARDS

1. Montana Code Annotated (MCA), Title 2, Chapter 7, Part 5: Audits of Political Subdivisions

2. Administrative Rules of Montana (ARM) 2.4.401 to 2.4.411

2. Department of Administration Local Government Services Bureau Compliance Supplement