

Regulations Council, PDUSD (AT&L) DP (DAR), IMD 3D139, 3062 Defense Pentagon, Washington, DC 20301-3062. Telephone (703) 602-4245; telefax (703) 602-0350. Please cite DFARS Case 99-D309.

SUPPLEMENTARY INFORMATION:

A. Background

DoD published an interim rule at 65 FR 2058 on January 13, 2000. The rule added a new section at DFARS 241.103 to implement Section 2812 of the National Defense Authorization Act for Fiscal Year 2000 (Public Law 106-65). Section 2812 amended 10 U.S.C. 2688 to provide authority for DoD to enter into utility service contracts related to the conveyance of a utility system for periods not to exceed 50 years. DoD received no public comments on the interim rule. The interim rule is converted to a final rule without change.

This rule was not subject to Office of Management and Budget review under Executive Order 12866, dated September 30, 1993.

B. Regulatory Flexibility Act

DoD certifies that this final rule will not have a significant economic impact on a substantial number of small entities within the meaning of the Regulatory Flexibility Act, 5 U.S.C. 601, *et seq.*, because utility services generally are not provided by small business concerns.

C. Paperwork Reduction Act

The Paperwork Reduction Act does not apply because the rule does not impose any information collection requirements that require the approval of the Office of Management and Budget under 44 U.S.C. 3501, *et seq.*

List of Subjects in 48 CFR Part 241

Government procurement.

Michele P. Peterson,
Executive Editor, Defense Acquisition Regulations Council.

Interim Rule Adopted as Final Without Change

Accordingly, the interim rule amending 48 CFR part 241, which was published at 65 FR 2058 on January 13, 2000, is adopted as a final rule without change.

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DEPARTMENT OF DEFENSE

48 CFR Part 252

[DFARS Case 2000-D007]

Defense Federal Acquisition Regulation Supplement; OMB Circular A-73, Audit of Federal Operations and Programs

AGENCY: Department of Defense (DoD).

ACTION: Final rule.

SUMMARY: The Acting Director of Defense Procurement has issued a final rule amending the Defense Federal Acquisition Regulation Supplement (DFARS) to remove the requirement for contractors to comply with Office of Management and Budget (OMB) Circular No. A-73 when performing audit services for DoD. OMB rescinded Circular No. A-73 on May 22, 1995.

EFFECTIVE DATE: May 22, 2000.

FOR FURTHER INFORMATION CONTACT: Ms. Sandra Haberlin, Defense Acquisition Regulations Council, PDUSD (AT&L) DP (DAR), IMD 3D139, 3062 Defense Pentagon, Washington, DC 20301-3062. Telephone (703) 602-0289; telefax (703) 602-0350. Please cite DFARS Case 2000-D007.

SUPPLEMENTARY INFORMATION:

A. Background

On March 7, 1995, OMB published a notice of proposed rescission of OMB Circular No. A-73, Audit of Federal Operations and Programs (60 FR 12581). The circular contained audit practices and extended the application of certain principles of the Inspector General Act of 1978 (Public Law 100-504) (IG Act) to Federal agencies not covered by the IG Act. The March 7, 1995 notice stated that the circular was unnecessary. The audit practices in the circular had become common practices throughout the Federal Government, and the IG Act had been expanded in 1988 to cover almost all Federal entities of significant size. The notice further stated that the rescission would take place on May 22, 1995, unless OMB received comments that raised significant concerns regarding the proposed rescission. OMB rescinded the circular on May 22, 1995.

Therefore, this final rule revises the clause at DFARS 252.237-7001, Compliance with Audit Standards, to remove the requirement for contractors performing audit services to comply with OMB Circular No. A-73.

This rule was not subject to OMB review under Executive Order 12866, dated September 30, 1993.

B. Regulatory Flexibility Act

This final rule does not constitute a significant revision within the meaning of FAR 1.501 and Public Law 98-577 and publication for public comment is not required. However, DoD will consider comments from small entities concerning the affected DFARS subpart in accordance with 5 U.S.C. 610. Such comments should cite DFARS Case 2000-D007.

C. Paperwork Reduction Act

The Paperwork Reduction Act does not apply because the rule does not impose any information collection requirements that require the approval of the Office of Management and Budget under 44 U.S.C. 3501, *et seq.*

List of Subjects in 48 CFR Part 252

Government procurement.

Michele P. Peterson,
Executive Editor, Defense Acquisition Regulations Council.

Therefore, 48 CFR Part 252 is amended as follows:

1. The authority citation for 48 CFR Part 252 continues to read as follows:

Authority: 41 U.S.C. 421 and 48 CFR Chapter 1.)

PART 252—SOLICITATION PROVISIONS AND CONTRACT CLAUSES

2. Section 252.237-7001 is revised to read as follows:

252.237-7001 Compliance with audit standards.

As prescribed in 237.270(d)(2), use the following clause:

Compliance With Audit Standards (May 2000)

The Contractor, in performance of all audit services under this contract, shall comply with "Government Auditing Standards" issued by the Comptroller General of the United States.

(End of clause)

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