

October 18, 2012

**RESCISSION OF VHA DIRECTIVE 2001-076, OMB CIRCULAR A-123
MANAGEMENT ACCOUNTABILITY AND CONTROL (RCN 04-0405)**

1. By direction of the Under Secretary for Health, Veterans Health Administration (VHA) Directive 2001-076, OMB Circular A-123 Management Accountability and Control (RCN 04-0405), dated December 7, 2001, is rescinded. The information is obsolete; the current information is available in the VA Financial Policy and Procedures, Volume I, Chapter 5, Management Accountability and Responsibility for Internal Controls, dated November 23, 2010.
2. All inquiries concerning this action need to be addressed to the Director, VHA Financial Management and Accounting Policy (10A3A) at 202-461-6339.
3. **RESCISSION:** This VHA Notice will be archived April 30, 2013; however, the information reflected will remain in effect.

Robert A. Petzel, M.D.
Under Secretary for Health

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