

	<p align="center">Department of Human Services Online Directives Information System</p>	<p align="center">Index: Revised: Next Review:</p>	<p align="center">POL 1201 04/03/2019 04/03/2021</p>
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Subject: Federal Financial Reporting

The policy of the Department of Human Services (DHS) is to comply with Financial Reporting requirements under the Performance and Financial Monitoring and Reporting Requirements as stated in the Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (2 CFR 300.327).

DHS shall provide each Federal grant awarding agency the financial information and supporting data elements in the format and with the frequency as specified in the terms and conditions of the Federal award.

A. Authority

- Executive Reorganization Act, Section 1201, Georgia Laws 1972
- Official Code of Georgia Annotated (O.C.G.A.) § 49-2-1, DHS created effective July 1, 2009

B. References

Code of Federal Regulations (CFR) Title 2, Subtitle A, Part 200, UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS, Subpart D, Post Federal Award Requirement.

http://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl

C. Applicability

All Department of Human Services divisions and programs administering and executing Federal grant awards.

D. Definitions

None

E. Responsibilities

The Director of the DHS Office of Financial Services (OFS) is responsible for issuing and updating procedures to implement this policy.

F. History None

G. Evaluation

None