

	<p style="text-align: center;">Department of Human Services Online Directives Information System</p>	<p style="text-align: center;">Index: Revised: Next Review:</p>	<p style="text-align: center;">POL 1900 04/08/2019 04/01/2021</p>
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AUDIT EXCEPTIONS, FUND DEFERRALS AND DISALLOWANCES

It is the policy of the Department of Human Services to request reconsideration of Federal audit exceptions, fund deferrals and disallowances to the appropriate Federal authorities when the Federal government determines actual or perceived misuse of Federal funds as a result of audits, program reviews or other similar examinations.

The Office of Inspector General Internal Audits Unit is responsible for issuing and updating procedures to implement this policy, when necessary.

Authority

Single Audit Act of 1984 (Public Law 98-502)
Single Audit Act Amendments of 1996 (Public Law 104-156)
Office of Management and Budget Circular A-133 Section
.315(c)

References

Office of Management and Budget Circular A-133