



**Department of Human Services  
Online Directives Information System**

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## **AUDITS AND OTHER EXAMINATIONS PERFORMED BY OUTSIDE ENTITIES**

The policy of the Department of Human Services (DHS) is to protect, to the greatest extent possible, all resources awarded to and utilized by contractors and grantees in the delivery of services to Agency clients.

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

### **Authority**

Executive Reorganization Act of  
1972 Government Auditing  
Standards

### **References**

Government Auditing Standards

### **Definitions**

1. Government Auditing Standards: The Standards for Audit of Governmental Organizations, Programs, Activities and Functions issued by the Comptroller General of the United States that are commonly referred to as "The Yellow Book Standards".