



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

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FINANCIALLY WEAK AND HIGH RISK CONTRACTORS AND GRANTEES

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 the Department's clients.

The Director of the DHS Internal Audits Unit is responsible for issuing and updating procedures to this policy.

Authority

Executive Reorganization Act of 1972
Government Auditing Standards

References

Government Auditing Standards

Applicability

This policy applies to all of the Department of Human Services.

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".