



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

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INTERNAL DHS AUDITS AND AUDIT STANDARDS

The policy of the Department of Human Services (DHS) is to ensure that funds, property and other assets of DHS are safeguarded, that resources are effectively and efficiently used, that applicable regulations, laws, policies, procedures and generally accepted accounting principles and standards are followed, and that funds are spent within authorized limits and intent.

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
Single Audit Act Amendments of 1996 (PL 104-156)

References

CFR Title 45, Part 74
CFR Title 7, Part 277.17
Standards for Audit of Governmental Organizations, Programs, Activities and Functions
Generally Accepted Auditing Standards

Definitions

Standards: (1) The "Generally Accepted Auditing Standards" adopted by the American Institute of Certified Public Accountants (AICPA); and (2) The "Standards for Audit of Governmental Organizations, Programs, Activities and Functions" issued by the Comptroller General of the United States.