

	<p align="center">Department of Human Services Online Directives Information System</p>	<p>Index: Revised: Next Review:</p>	<p align="center">POL 1201 08/28/2019 08/29/2021</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

Official Code of Georgia Annotated ([O.G.C.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. Definition

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

The effectiveness of this policy is evaluated by the Georgia Department of Audits annually and by representatives of federal agencies as they perform financial management reviews.