

	<p style="text-align: center;">Department of Human Services Online Directives Information System</p>	<p style="text-align: right;">Index: Revised: Next Review:</p>	<p style="text-align: right;">POL1900 03/01/2022 03/01/2024</p>
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SUBJECT: AUDIT EXCEPTIONS, FUND DEFERRALS AND DISALLOWANCES

POLICY:

The policy of the Department of Human Services (DHS) 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 Audit Unit is responsible for issuing and updating procedures to implement this policy, when necessary.

A. Authority

[Uniform Guidance, 2 CFR part 200](#)

B. References

Executive Office of the President of the United States - Office of Management and Budget - Code of Federal Regulations [2 CFR §200.331-332](#)

C. Applicability

This policy is applicable to all divisions and offices of DHS.

D. Responsibilities

1. The Office of Inspector General Internal Audit (OIG-IA) Director is responsible for oversight of POL1900.

E. History

Replaces POL1900, last reviewed 02/17/2020

F. Evaluation

The OIG-IA will evaluate this policy on a continuous basis by:

1. Completing reviews/audits on applicable divisions/programs and subrecipient contractors.
2. Passing any audit(s) with no findings.