

	<p style="text-align: center;">Department of Human Services Online Directives Information System</p>	<p style="text-align: center;">Index: Revised: Next Review:</p>	<p style="text-align: center;">POL1901 03/01/2022 03/01/2024</p>
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SUBJECT: AUDITS AND OTHER EXAMINATIONS PERFORMED BY OUTSIDE ENTITIES

POLICY:

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. In addition, as reflected in applicable laws, regulations, agreements, and standards, Internal Audit (IA) is responsible for providing reliable, useful, and timely information for transparency and accountability of all programs and their operations to Executive Leadership, Legislators, oversight bodies, those charged with governance, and the public need to know whether (1) management and officials manage government resources and use their authority properly and in compliance with laws and regulations; (2) government programs are achieving their objectives and desired outcomes; and (3) government services are provided effectively, efficiently, economically, and ethically.

The Office of Inspector General Internal Audit (OIG-IA) Unit is responsible for issuing and updating procedures to implement this policy, when necessary.

A. Authority

[United States Government Accountability Office, Government Auditing Standards](#)

B. References

Government Auditing Standards

C. Applicability

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

D. Responsibilities

The Office of Inspector General Internal Audit (OIG-IA) Director is responsible for oversight of POL1901.

E. History

Replaces POL1901, 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.