

## Office of the Secretary of Labor

§ 96.41

96.43 Relation of organization-wide audits to other audit requirements.

### Subpart E—Audit Resolution

96.51 Purpose and scope of subpart.  
96.52 Pre-resolution phase activities.  
96.53 Audit resolution generally.  
96.54 Responsibility for subrecipient audits.

### Subpart F—Appeals

96.61 Purpose and scope of subpart.  
96.62 Contracts.  
96.63 Federal financial assistance.

AUTHORITY: 31 U.S.C. 7501 *et seq.* and OMB Circular No. A-133, as amended.

SOURCE: 64 FR 14539, Mar. 25, 1999, unless otherwise noted.

### § 96.0 Purpose and scope of part.

This part identifies the audit requirements for recipients and subrecipients of Department of Labor (DOL) awards and contains DOL's procedures for the resolution of audits. It applies to all grants and contracts and other Federal awards provided by or on behalf of the DOL.

### § 96.1 Terminology.

As used in this part, the terms "Federal award," "Federal financial assistance," "recipient," and "subrecipient" have the same meanings as the definitions in 29 CFR 99.105 of this title.

## Subpart A—Audits of States, Local Governments, and Non-profit Organizations

### § 96.11 Purpose and scope of subpart.

The regulations in this subpart and in 29 CFR part 99 implement Office of Management and Budget (OMB) Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations," which was issued pursuant to The Single Audit Act Amendments of 1996 (Act). The Act builds upon earlier efforts to improve audits of Federal financial assistance programs. This subpart establishes uniform audit requirements and policy for recipients and subrecipients that receive Federal financial assistance from DOL.

### § 96.12 Audit requirements.

(a) Organizations covered by this subpart are responsible for arranging for

independent audits that meet the requirements of this section.

(b) The audit requirements contained in 29 CFR part 99 shall be followed for audits of all fiscal years beginning after June 30, 1996.

(c) Except as provided in paragraph (d) of this section, the audit requirements applicable to earlier fiscal years under regulations and award conditions in force when the awards were made shall continue in force.

(d) The Secretary or his/her designee may provide written notice to recipients/subrecipients subject to paragraph (c) of this section directing them to follow the requirements of 29 CFR 99.320, which provides for submission of audit data collection forms and reporting packages to a Federal clearinghouse designated by OMB.

### Subpart B [Reserved]

## Subpart C—Audits of Entities Not Covered by Subpart A

### § 96.31 Purpose and scope of subpart.

This subpart prescribes the requirement for audits of recipients, subrecipients, contractors, and subcontractors that receive funds from the DOL and are not covered by subpart A.

### § 96.32 Audit requirement.

The Secretary of Labor is responsible for the survey, audit or examination of recipients, subrecipients, contractors, and subcontractors covered by this subpart. Such surveys, audits, or examinations shall be conducted at the Secretary's discretion.

## Subpart D—Access to Records, Audit Standards and Relation of Organization-wide Audits to Other Audit Requirements

### § 96.41 Access to records.

The Secretary of Labor, the DOL Inspector General, the Comptroller General of the United States, or any of their duly authorized representatives (including certified public accountants under contract), shall have access to any books, documents, papers, and records (manual and automated) of the entity receiving funds from DOL and