§ 74.72  
(g) In the event a final audit has not been performed prior to the closeout of an award, HHS retains the right to recover an appropriate amount after fully considering the recommendations on disallowed costs resulting from the final audit.

§ 74.72 Subsequent adjustments and continuing responsibilities.  
(a) The closeout of an award does not affect any of the following:
(1) The right of the HHS awarding agency to disallow costs and recover funds on the basis of a later audit or other review.
(2) The obligation of the recipient to return any funds due as a result of later refunds, corrections, or other transactions.
(3) Audit requirements in §74.26.
(4) Property management requirements in §§74.31 through 74.37.
(5) Records retention requirements in §74.53.
(b) After closeout of an award, a relationship created under an award may be modified or ended in whole or in part with the consent of the HHS awarding agency and the recipient, provided the responsibilities of the recipient referred to in §74.72(a), including those for property management as applicable, are considered and provisions made for continuing responsibilities of the recipient, as appropriate.

§ 74.73 Collection of amounts due.  
(a) Any funds paid to a recipient in excess of the amount to which the recipient is finally determined to be entitled under the terms and conditions of the award constitute a debt to the Federal Government. If not paid within a reasonable period after the demand for payment, the HHS awarding agency may reduce the debt by paragraph (a)(1), (2), or (3) of this section:
(1) Making an administrative offset against other requests for reimbursements.
(2) Withholding advance payments otherwise due the recipient.
(3) Taking other action permitted by statute.
(b) Except as otherwise provided by law, HHS awarding agencies will charge interest on an overdue debt in accordance with 4 CFR ch. II, “Federal Claims Collection Standards.” (See 45 CFR part 30.)