

ments for administrative expenses with respect to carrying out the purpose described in section 300ee-11(b) of this title.

(July 1, 1944, ch. 373, title XXV, formerly title XV, § 2504, as added Pub. L. 100-607, title II, § 221, Nov. 4, 1988, 102 Stat. 3095; renumbered title XXV, Pub. L. 101-93, § 5(e)(1), Aug. 16, 1989, 103 Stat. 612.)

Editorial Notes

PRIOR PROVISIONS

A prior section 2504 of act July 1, 1944, was successively renumbered by subsequent acts, see section 238c of this title.

§ 300ee-15. Requirement of reports and audits by States

(a) Reports

The Secretary may not make payments under section 300ee-11(a) of this title for a fiscal year unless the State involved agrees to prepare and submit to the Secretary an annual report in such form and containing such information as the Secretary determines to be necessary for—

(1) securing a record and a description of the purposes for which payments received by the State pursuant to such section were expended and of the recipients of such payments;

(2) determining whether the payments were expended in accordance with the needs within the State required to be identified pursuant to section 300ee-13(a)(2) of this title;

(3) determining whether the payments were expended in accordance with the purpose described in section 300ee-11(b) of this title; and

(4) determining the percentage of payments received pursuant to such section that were expended by the State for administrative expenses during the preceding fiscal year.

(b) Audits

(1) The Secretary may not make payments under section 300ee-11(a) of this title for a fiscal year unless the State involved agrees to establish such fiscal control and fund accounting procedures as may be necessary to ensure the proper disbursement of, and accounting for, amounts received by the State under such section.

(2) The Secretary may not make payments under section 300ee-11(a) of this title for a fiscal year unless the State involved agrees that—

(A) the State will provide for—

(i) a financial and compliance audit of such payments; or

(ii) a single financial and compliance audit of each entity administering such payments;

(B) the audit will be performed biennially and will cover expenditures in each fiscal year; and

(C) the audit will be conducted in accordance with standards established by the Comptroller General of the United States for the audit of governmental organizations, programs, activities, and functions.

(3) The Secretary may not make payments under section 300ee-11(a) of this title for a fiscal year unless the State involved agrees that, not later than 30 days after the completion of an audit under paragraph (2), the State will provide

a copy of the audit report to the State legislature.

(4) For purposes of paragraph (2), the term “financial and compliance audit” means an audit to determine whether the financial statements of an audited entity present fairly the financial position, and the results of financial operations, of the entity in accordance with generally accepted accounting principles, and whether the entity has complied with laws and regulations that may have a material effect upon the financial statements.

(c) Availability to public

The Secretary may not make payments under section 300ee-11(a) of this title for a fiscal year unless the State involved agrees to make copies of the reports and audits described in this section available for public inspection.

(d) Evaluations by Comptroller General

The Comptroller General of the United States shall, from time to time, evaluate the expenditures by States of payments received under section 300ee-11(a) of this title in order to ensure that expenditures are consistent with the provisions of this part.

(July 1, 1944, ch. 373, title XXV, formerly title XV, § 2505, as added Pub. L. 100-607, title II, § 221, Nov. 4, 1988, 102 Stat. 3095; amended Pub. L. 100-690, title II, § 2619(d), Nov. 18, 1988, 102 Stat. 4242; renumbered title XXV, Pub. L. 101-93, § 5(e)(1), Aug. 16, 1989, 103 Stat. 612.)

Editorial Notes

PRIOR PROVISIONS

A prior section 2505 of act July 1, 1944, was successively renumbered by subsequent acts, see section 238d of this title.

AMENDMENTS

1988—Subsec. (b)(1), (2). Pub. L. 100-690 substituted “make payments” for “payments”.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 1988 AMENDMENT

Amendment by Pub. L. 100-690 effective immediately after enactment of Pub. L. 100-607, which was approved Nov. 4, 1988, see section 2600 of Pub. L. 100-690, set out as a note under section 242m of this title.

§ 300ee-16. Additional required agreements

(a) In general

The Secretary may not, except as provided in subsection (b), make payments under section 300ee-11(a) of this title for a fiscal year unless the State involved agrees that—

(1) all programs conducted or supported by the State with such payments will establish objectives for the program and will determine the extent to which the objectives are met;

(2) information provided under this part will be scientifically accurate and factually correct;

(3) in carrying out section 300ee-11(b) of this title, the State will give priority to programs described in section 300ee-12(10) of this title for individuals described in such section;

(4) with respect to a State in which there is a substantial number of individuals who are