

§ 302.14 Fiscal policies and accountability. [Link to an amendment published at 89 FR 80072, Oct. 2, 2024.](#)

The State plan shall provide that the IV-D agency, in discharging its fiscal accountability, will maintain an accounting system and supporting fiscal records adequate to assure that claims for Federal funds are in accord with applicable Federal requirements. The retention and custodial requirements for these records are prescribed in 45 CFR 75.361 through 75.370.

[81 FR 93561, Dec. 20, 2016]