

§ 305.64 Audit procedures and State comments.

(a) Prior to the start of the actual audit, Federal auditors will hold an audit entrance conference with the IV-D agency. At that conference, the auditors will explain how the audit will be performed and make any necessary arrangements.

(b) At the conclusion of audit fieldwork, Federal auditors will afford the State IV-D agency an opportunity for an audit exit conference at which time preliminary audit findings will be discussed and the IV-D agency may present any additional matter it believes should be considered in the audit findings.

(c) After the exit conference, Federal auditors will prepare and send to the IV-D agency a copy of their interim report on the results of the audit. Within a specified timeframe from the date the report was sent, the IV-D agency may submit comments, which are reflected in a record, on any part of the report which the IV-D agency believes is in error. The auditors will note such comments and incorporate any response into the final audit report.

[65 FR 82208, Dec. 27, 2000, as amended at 81 FR 93568, Dec. 20, 2016]