

10A NCAC 97C .0503 GRANT RECIPIENT'S RESPONSE TO ANNUAL AUDIT FINDINGS

(a) Grant recipients shall respond in writing to observations and recommendations in annual audit reports when requested to do so by the Office. Unless an extension of time is expressly granted, the response shall be submitted to the Office within 30 calendar days from the date the Office notifies the grant recipient of findings and recommendations.

(b) In the response, the grant recipient may take exception to particular findings and recommendations. The basis for such exceptions should be clearly set out in the response. The response should point out corrections already made and state what action is proposed and the estimated completion date of such action. All documentation supporting corrections must be available for review during later audits by the Division.

(c) The Office will consider the grant recipient's response and any additional requested information in determining whether specific expenditures of program funds would be disallowed. If any are disallowed, the Office will send the grant recipient written notice of the determination to disallow expenditures. Unless the grant recipient appeals the determination within 30 calendar days after the date of the notice, the determination will become final.

History Note: Authority G.S. 143B-10; 143B-276; 143B-277; 143-323(d);
Eff. December 1, 1983;

Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. April 25, 2015.