

### **15A NCAC 07I .0205      ACCOUNTABILITY**

In general, local governments that are subgrantees of federal and state funds administered by the Department of Environment, Health, and Natural Resources will be subject to accounting techniques and procedures similar to those applicable to the Department of Environment, Health, and Natural Resources as grantee of federal funds administered by the National Oceanic and Atmospheric Administration. More specifically, the requirements of General Statutes and standards generally applicable to local governments, Federal Management Circulars 74-4 and 74-7, and National Oceanic and Atmospheric Administration administrative grants standards will be observed. These standards and regulations are the same as those applicable to Coastal Area Management Act land use planning grants.

*History Note:*      *Authority G.S. 113A-112; 113A-124;*  
*Eff. December 10, 1977;*  
*Amended Eff. May 1, 1990; May 20, 1980;*  
*Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. March 6,*  
*2018.*