

6.19 Monitoring and Audits - Audits

POLICY:

The Parent Agency will arrange to have a financial and compliance audit of its total entity for its annual fiscal period in accordance with OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations.

PROCEDURE:

A. Audit Report

The Parent Agency will furnish the Department with two (2) copies of the audit report within one hundred eighty (180) days of the end of the Parent Agency annual fiscal period.

1. Audit work papers will be retained for a **minimum** of three (3) years from the date of the audit report or until the audit is resolved.
2. Audit work papers will be made available upon request to the Department or its designate, as well as, the appropriate Federal granting agency.

B. Restitution for Questions and/or Disallowed Costs

All questions and/or disallowed costs identified in the audit that are not resolved to the Department's and/or the appropriate Federal granting agency's satisfaction will require restitution to the Department no later than one hundred eighty (180) days following the audit period.

C. Exceptions or Exemptions of Audit Requirements

Exceptions or exemptions to these audit requirements may only be granted by the West Virginia State Health Department, Bureau for Public Health, Office of Nutrition Services.