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contains the names of parties debarred, suspended, or otherwise excluded by agencies, and contractors declared ineligible under statutory or regulatory authority other than E.O. 12549. Contractors with awards that exceed the small purchase threshold shall provide the required certification regarding its exclusion status and that of its principal employees.

PART 96—AUDIT REQUIREMENTS FOR GRANTS, CONTRACTS, AND OTHER AGREEMENTS

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AUTHORITY: 31 U.S.C. 7500 *et seq.*; and OMB Circular No. A-133.

SOURCE: 64 FR 14539, Mar. 25, 1999, unless otherwise noted.

§ 96.0 Purpose and scope of part.

This part identifies the audit requirements for recipients and subrecipients of Department of Labor (DOL) awards and contains DOL's procedures for the resolution of audits. It applies to all

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grants and contracts and other Federal awards provided by or on behalf of the DOL.

§ 96.1 Terminology.

As used in this part, the terms "Federal award," "Federal financial assistance," "recipient," and "subrecipient" have the same meanings as the definitions in 29 CFR 99.105 of this title.

Subpart A—Audits of States, Local Governments, and Non-profit Organizations

§ 96.11 Purpose and scope of subpart.

The regulations in this subpart and in 29 CFR part 99 implement Office of Management and Budget (OMB) Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations," which was issued pursuant to The Single Audit Act Amendments of 1996 (Act). The Act builds upon earlier efforts to improve audits of Federal financial assistance programs. This subpart establishes uniform audit requirements and policy for recipients and subrecipients that receive Federal financial assistance from DOL.

§ 96.12 Audit requirements.

(a) Organizations covered by this subpart are responsible for arranging for independent audits that meet the requirements of this section.

(b) The audit requirements contained in 29 CFR part 99 shall be followed for audits of all fiscal years beginning after June 30, 1996.

(c) Except as provided in paragraph (d) of this section, the audit requirements applicable to earlier fiscal years under regulations and award conditions in force when the awards were made shall continue in force.

(d) The Secretary or his/her designee may provide written notice to recipients/subrecipients subject to paragraph (c) of this section directing them to follow the requirements of 29 CFR 99.320, which provides for submission of audit data collection forms and reporting packages to a Federal clearinghouse designated by OMB.

Subpart B [Reserved]