

§ 3021.665

§ 3021.665 State.

State means any of the States of the United States, the District of Columbia, the Commonwealth of Puerto Rico, or any territory or possession of the United States.

§ 3021.670 Suspension.

Suspension means an action taken by a Federal agency that immediately prohibits a recipient from participating in Federal Government procurement contracts and covered non-procurement transactions for a temporary period, pending completion of an investigation and any judicial or administrative proceedings that may ensue. A recipient so prohibited is suspended, in accordance with the Federal Acquisition Regulation for procurement contracts (48 CFR part 9, subpart 9.4) and the common rule, Government-wide Debarment and Suspension (Non-procurement), that implements Executive Order 12549 and Executive Order 12689. Suspension of a recipient is a distinct and separate action from suspension of an award or suspension of payments under an award.

PART 3052—AUDITS OF STATES, LOCAL GOVERNMENTS, AND NON-PROFIT ORGANIZATIONS

Subpart A—General

- Sec.
3052.100 Purpose.
3052.105 Definitions.

Subpart B—Audits

- 3052.200 Audit requirements.
3052.205 Basis for determining Federal awards expended.
3052.210 Subrecipient and vendor determinations.
3052.215 Relation to other audit requirements.
3052.220 Frequency of audits.
3052.225 Sanctions.
3052.230 Audit costs.
3052.235 Program-specific audits.

Subpart C—Auditees

- 3052.300 Auditee responsibilities.
3052.305 Auditor selection.
3052.310 Financial statements.
3052.315 Audit findings follow-up.
3052.320 Report submission.

7 CFR Ch. XXX (1-1-08 Edition)

Subpart D—Federal Agencies and Pass-Through Entities

- 3052.400 Responsibilities.
3052.405 Management decision.

Subpart E—Auditors

- 3052.500 Scope of audit.
3052.505 Audit reporting.
3052.510 Audit findings.
3052.515 Audit working papers.
3052.520 Major program determination.
3052.525 Criteria for Federal program risk.
3052.530 Criteria for a low-risk auditee.

AUTHORITY: 5 U.S.C. 301

SOURCE: 62 FR 45949, Aug. 29, 1997, unless otherwise noted.

Subpart A—General

§ 3052.100 Purpose.

This part sets forth standards for obtaining consistency and uniformity among Federal agencies for the audit of non-Federal entities expending Federal awards.

§ 3052.105 Definitions.

Audit finding means deficiencies which the auditor is required by § 3052.510(a) to report in the schedule of findings and questioned costs.

Auditee means any non-Federal entity that expends Federal awards which must be audited under this part.

Auditor means an auditor, that is a public accountant or a Federal, State or local government audit organization, which meets the general standards specified in generally accepted government auditing standards (GAGAS). The term auditor does not include internal auditors of non-profit organizations.

CFDA number means the number assigned to a Federal program in the Catalog of Federal Domestic Assistance (CFDA).

Cluster of programs means a grouping of closely related programs that share common compliance requirements. The types of clusters of programs are research and development (R&D), student financial aid (SFA), and other clusters. "Other clusters" are as defined by the Office of Management and Budget (OMB) in the compliance supplement or as designated by a State for Federal