**Section 4110.50 Auditing Requirements**

a) Projects must be administered in accordance with the following:

1) Federal Management Circular 74-4 – Cost Principals applicable to grants and contracts with state or local governments.

2) Office of Management and Budget Circular A-102, Revised – Uniform Administrative Requirements for Grants-in-Aid to State and Local Governments or Office of Management and Budget Circular A-110 – Uniform Administrative Requirements – Grants and Agreements with Institutions of Higher Education, Hospitals, and other Non-Profit Organizations.

3) Audit guide for National Park Service Historic Preservation Grant Program.

4) All pertinent materials collected, received, or distributed during the course of the grant program shall be maintained for a three-year period after final project payment, or longer, if audit findings are not resolved.

b) Projects are audited by the U.S. Department of the Interior, the Comptroller General of the United States or any of their duly authorized representatives.

c) Each project sponsor is given one copy of the publications noted above by the Grants Management Section of the Department of Natural Resources.