(July 1, 2015), see section 506 of Pub. L. 113-128, set out as an Effective Date note under section 3101 of this

## EFFECTIVE DATE OF 1998 AMENDMENT

Amendment by Pub. L. 105-220 effective July 1, 1999, see section 311 of Pub. L. 105-220, formerly set out as a note under section 49a of this title.

## EFFECTIVE DATE OF 1990 AMENDMENT

Amendment by Pub. L. 101-392 effective July 1, 1991. see section 702(a) of Pub. L. 101-392, set out as an Effective Date note under section 3423a of Title 20, Education.

## EFFECTIVE DATE

Section effective Oct. 1, 1983, but with Secretary authorized to use funds appropriated for fiscal 1983 to plan for orderly implementation of section, see section 181(i) of Pub. L. 97-300, which was formerly classified to section 1591(i) of this title.

### DEFINITIONS OF TERMS IN PUB. L. 113-128

Except as otherwise provided, definitions in section 3 of Pub. L. 113-128, which is classified to section 3102 of this title, apply to this section.

## § 49g. State plans

Any State desiring to receive assistance under section 49e of this title shall prepare and submit to, and have approved by, the Secretary and the Secretary of Education, a State plan in accordance with section 3112 or 3113 of this title.

(June 6, 1933, ch. 49, §8, 48 Stat. 115; Aug. 3, 1954, ch. 655, §6(b), 68 Stat. 665; Pub. L. 97-300, title VI, §601(d), formerly title V, §501(d), Oct. 13, 1982, 96 Stat. 1395; renumbered title VI, §601(d), Pub. L. 100-628, title VII, §712(a)(1), (2), Nov. 7, 1988, 102 Stat. 3248; Pub. L. 105-220, title III, § 306, Aug. 7, 1998, 112 Stat. 1081; Pub. L. 113–128, title III,  $\S 306,$ July 22, 2014, 128 Stat. 1627.)

# AMENDMENTS

2014—Pub. L. 113–128 amended section generally. Prior to amendment, section consisted of subsecs. (a) to (d) relating to submission, required content, and approval of State plans.

1998—Subsec. (a). Pub. L. 105-220, §306(1), amended subsec. (a) generally. Prior to amendment, subsec. (a) read as follows: "Any State desiring to receive the benefits of this chapter shall, by the agency designated to cooperate with the United States Employment Service, submit to the Secretary of Labor detailed plans for carrying out the provisions of this chapter within such State.

Subsec. (b). Pub. L. 105-220, §306(2), (3), redesignated subsec. (d) as (b) and struck out former subsec. (b) which contained certain requirements for plan preparation at State and national levels.

Subsec. (c). Pub. L. 105–220, §306(2), (4), added subsec. (c) and struck out former subsec. (c) which read as follows: "The Governor of the State shall be afforded the opportunity to review and transmit to the Secretary proposed modifications of such plans submitted.'

Subsec. (d). Pub. L. 105–220,  $\S306(5)$ , (6), redesignated subsec. (e) as (d) and substituted "such detailed plans" for "such plans". Former subsec. (d) redesignated (b).

Subsec. (e). Pub. L. 105-220, §306(5), redesignated subsec. (e) as (d).

1982—Pub. L. 97-300, §601(d)(1), substituted "Secretary

of Labor" for "Director" wherever appearing. Subsec. (a). Pub. L. 97-300, \$601(d)(2), designated provisions relating to the submission of a plan to the Secretary by any State desiring to receive benefits under certain sections of this chapter as subsec. (a).

Subsecs. (b), (c). Pub. L. 97-300, §601(d)(5), added subsecs. (b) and (c).

Subsec. (d). Pub. L. 97-300, §601(d)(3), designated provisions relating to the inclusion in State plans of provision for handicapped persons employment opportunities and coordination with State agencies similarly concerned as subsec. (d).

Subsec. (e). Pub. L. 97-300, §601(d)(4), designated provisions relating to approval and notice by the Secretary of the State plans as subsec. (e).

1954—Act Aug. 3, 1954, inserted provisions relating to promotion and development of employment opportunities and for job counseling and placement of handicapped persons.

#### EFFECTIVE DATE OF 2014 AMENDMENT

Amendment by Pub. L. 113-128 effective on the first day of the first full program year after July 22, 2014 (July 1, 2015), see section 506 of Pub. L. 113-128, set out as an Effective Date note under section 3101 of this title.

#### EFFECTIVE DATE OF 1998 AMENDMENT

Amendment by Pub. L. 105-220 effective July 1, 1999, see section 311 of Pub. L. 105-220, formerly set out as a note under section 49a of this title.

#### Effective Date of 1982 Amendment

Amendment by Pub. L. 97-300 effective Oct. 1, 1983, but with Secretary authorized to use funds appropriated for fiscal 1983 to plan for orderly implementation of amendment, see section 181(i) of Pub. L. 97-300, which was formerly classified to section 1591(i) of this

#### EFFECTIVE DATE OF 1954 AMENDMENT

Amendment by act Aug. 3, 1954, effective July 1, 1954, see section 8 of act Aug. 3, 1954, set out as a note under section 49b of this title.

#### DEFINITIONS OF TERMS IN PUB. L. 113-128

Except as otherwise provided, definitions in section 3 of Pub. L. 113-128, which is classified to section 3102 of this title, apply to this section.

# § 49h. Fiscal controls and accounting procedures (a) Audit

- (1) Each State shall establish such fiscal control and fund accounting procedures as may be necessary to assure the proper disbursal of, and accounting for, Federal funds paid to the recipient under this chapter. The Director of the Office of Management and Budget, in consultation with the Comptroller General of the United States, shall establish guidance for the proper performance of audits. Such guidance shall include a review of fiscal controls and fund accounting procedures established by States under this section.
- (2) At least once every two years, the State shall prepare or have prepared an independent financial and compliance audit of funds received under this chapter.
- (3) Each audit shall be conducted in accordance with applicable auditing standards set forth in the financial and compliance element of the Standards for Audit of Governmental Organizations, Programs, Activities, and Functions issued by the Comptroller General of the United States.

## (b) Evaluations by Comptroller General

(1) The Comptroller General of the United States shall evaluate the expenditures by States of funds received under this chapter in order to assure that expenditures are consistent with the