

need to carry out the purposes of the block grant amounts.

(2) Beginning with the fiscal year ending September 30, 1983, each report shall describe how the State met the goals, objectives, and needs in using the amounts described in the report for the prior fiscal year.

(b) A State may not receive block grant amounts for a fiscal year until the State conducts a public hearing, after adequate public notice, on the proposed use and distribution of the amounts set out in the report prepared under subsection (a) of this section for the fiscal year.

(c) Each report prepared under subsection (a) of this section and changes to the report shall be made public in the State on a timely basis and in a way that encourages comments from interested local government and persons.

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 1040.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
7303 .....	31:1243(note).	Aug. 13, 1981, Pub. L. 97-35, §1742, 95 Stat. 763.

In subsection (a)(1), before clause (A), the words “for each fiscal year” and “during the fiscal year” are substituted for “for the previous fiscal year” for clarity.

In subsection (b), the words “by the State” are omitted as surplus.

In subsection (c), the words “by a State” are omitted as surplus.

§ 7304. Availability of records

To evaluate and review the use of block grant amounts, consolidated assistance, and other grant programs established or provided for in the Omnibus Budget Reconciliation Act of 1981 (Public Law 97-35, 95 Stat. 357), records related to the amounts, assistance, or programs that are in the possession, custody, or control of a State, a political subdivision of a State, or a grantee of a State or political subdivision of a State shall be made available to the Comptroller General.

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 1040.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
7304 .....	31:1243(note).	Aug. 13, 1981, Pub. L. 97-35, §1744, 95 Stat. 764.

The words “records . . . shall be made available to” are substituted for “shall have access to any books, accounts, records, correspondence, or other documents” for consistency in the revised title and with other titles of the United States Code.

Editorial Notes

REFERENCES IN TEXT

The Omnibus Budget Reconciliation Act of 1981, referred to in text, is Pub. L. 97-35, Aug. 13, 1981, 95 Stat. 357, as amended. For complete classification of this Act to the Code, see Tables.

§ 7305. State auditing requirements

(a) The chief executive officer of each State shall conduct financial and compliance audits of block grant amounts received under the Omni-

bud Budget Reconciliation Act of 1981 (Public Law 97-35, 95 Stat. 357) and amounts received under a consolidated assistance program established or provided for in the Act. An audit shall be conducted for the 2-year period beginning on October 1, 1981, and for each 2-year period thereafter. As far as practicable, the audit shall be conducted consistent with standards the Comptroller General prescribes for the audit of governmental entities, programs, activities, and functions.

(b) An audit under subsection (a) of this section is in place of other financial and compliance audits of those amounts that the chief executive officer of the State is required to conduct under another provision of the Omnibus Budget Reconciliation Act of 1981 (Public Law 97-35, 95 Stat. 357) unless the other provision, by explicit reference to this section, provides otherwise.

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 1041.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
7305 .....	31:1243(note).	Aug. 13, 1981, Pub. L. 97-35, §1745, 95 Stat. 764.

In subsection (a), the word “prescribes” is substituted for “established”, and the word “entities” is substituted for “organizations”, for consistency in the revised title and with other titles of the United States Code.

In subsection (b), the words “of funds” and “conducted” are omitted as surplus.

Editorial Notes

REFERENCES IN TEXT

The Omnibus Budget Reconciliation Act of 1981, referred to in text, is Pub. L. 97-35, Aug. 13, 1981, 95 Stat. 357, as amended. For complete classification of this Act to the Code, see Tables.

CHAPTER 75—REQUIREMENTS FOR SINGLE AUDITS

Sec. 7501.	Definitions.
7502.	Audit requirements; exemptions.
7503.	Relation to other audit requirements.
7504.	Federal agency responsibilities and relations with non-Federal entities.
7505.	Regulations.
7506.	Effective date.

Editorial Notes

AMENDMENTS

2016—Pub. L. 114-301, §2(a)(2), Dec. 16, 2016, 130 Stat. 1514, added item 7506 and struck out former items 7506 “Monitoring responsibilities of the Comptroller General” and 7507 “Effective date”.

1996—Pub. L. 104-156, §2, July 5, 1996, 110 Stat. 1396, amended chapter analysis generally, substituting in item 7504 “Federal agency responsibilities and relations with non-Federal entities” for “Cognizant agency responsibilities” and in item 7507 “Effective date” for “Effective date; report”.

§ 7501. Definitions

(a) As used in this chapter, the term—  
(1) “Comptroller General” means the Comptroller General of the United States;