
29 C.F.R. § 99.305

Auditor selection.

(a) *Auditor procurement.* In procuring audit services, auditees shall follow the procurement standards prescribed by OMB Circular A-102, “Grants and Cooperative Agreements with State and Local Governments;” 29 CFR part 97, “Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments;” OMB Circular A-110, “Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals and Other Non-Profit Organizations;” (codified at 2 CFR part 215); or the FAR (48 CFR part 42), as applicable. (OMB Circulars are available on-line at <http://www.whitehouse.gov/omb/circulars/index.html>.) Whenever possible, auditees shall make positive efforts to utilize small businesses, minority-owned firms, and women's business enterprises, in procuring audit services as stated in OMB Circular A-102, OMB Circular A-110 (2 CFR part 215), or the FAR (48 CFR part 42), as applicable. In requesting proposals for audit services, the objectives and scope of the audit should be made clear. Factors to be considered in evaluating each proposal for audit services include the responsiveness to the request for proposal, relevant experience, availability of staff with professional qualifications and technical abilities, the results of external quality control reviews, and price.

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