

## 45 C.F.R. § 1641.2

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### Definitions.

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*Adequate evidence* means information sufficient to support the reasonable belief that a particular act or omission has occurred.

*Audit services* means the annual financial statement audit of a recipient, including an audit of the recipient's financial statements, systems of internal control, and compliance with laws and regulations.

*Contract* means an agreement between a recipient and an IPA for an IPA to provide audit services to the recipient.

*Conviction* means a judgment or conviction of a criminal offense by any court, whether entered upon a verdict or plea, including but not limited to, pleas of *nolo contendere*.

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