



US Department
of Transportation
Maritime
Administration

MANUAL OF ORDERS

MARITIME ADMINISTRATIVE ORDER

REVOKES

MAO 430-2, dtd.
1-11-74

NO.

MAO 430-2

EFFECTIVE DATE

December 3, 1984

SUBJECT

AUDIT APPEALS

Section 1. Purpose:

This order establishes internal procedures, pursuant to 46 CFR Part 205, for processing appeals from the findings, interpretations, or decisions made in audits of contracts entered into by the Maritime Subsidy Board or the Maritime Administration under its authorities.

Section 2. Contracts without Disputes Article:

2.01 All audit appeals received by the Maritime Administration shall be directed to the Office of Financial Approvals.

2.02 The Office of Financial Approvals shall:

- 1 Review the appeal and prepare a summation of all pertinent facts for the consideration of the Maritime Administrator, calling upon other offices for any necessary assistance.
- 2 Notify the appellant in writing if a hearing is to be held or if additional facts are to be submitted for consideration in connection with the appeal.
- 3 Submit a brief report to the Maritime Administrator at the end of each period of 90 days if an appeal is not completed, listing the outstanding matters, status of the work thereon, and the expected date of completion.
- 4 Notify the appellant in writing after a decision has been rendered by the Maritime Administrator.

Section 4. Contracts with Disputes Article:

If the contract contains a disputes article and the contractor appeals any audit finding, interpretation, or decision, the appeals procedures shall be in accordance with the terms of the disputes article.

H.E. SHEAR
Maritime Administrator