

<?xml encoding="UTF-8">

## **44.307 Reports.**

The ACO *shall* distribute copies of CPSR reports; notifications granting, withholding, or withdrawing system approval; and Government recommendations for improvement of an approved system, including the contractor's response, to at least-

- (a) The cognizant contract audit office;
- (b) Activities prescribed by the cognizant agency; and
- (c) The contractor (except that furnishing copies of the contractor's response is optional).

**Parent topic:** [Subpart 44.3 - Contractors' Purchasing Systems Reviews](#)