

## 42.706 Distribution of documents.

(a) The *contracting officer* or auditor *shall* promptly distribute executed copies of the *indirect cost rate* agreement to the contractor and to each affected *contracting* agency and *shall* provide copies of the agreement for the contract files, in accordance with the guidance for *contract modifications* in subpart 4.2, Contract Distribution.

(b) Copies of the negotiation memorandum prepared under *contracting officer* determination or audit report prepared under auditor determination *shall* be furnished, as appropriate, to the *contracting offices* and Government audit offices.

**Parent topic:** Subpart 42.7 - Indirect Cost Rates