

**17—5.13(231) Records and reports.**

**5.13(1)** The grantee is required to submit all performance and fiscal reports published in the department's service and fiscal reporting manual or as provided in an IAPI. Reports not received by the established due date shall be considered delinquent.

**5.13(2)** Recipients of funds from the department shall retain fiscal and programmatic records for not less than three years after the fiscal year in which the expenditure occurred.

[ARC 8489B, IAB 1/27/10, effective 1/7/10]