

421—31.12(216A,232) Subgrantee records. Financial records, supporting documents, statistical records, and all other records pertinent to the program shall be retained by the subgrantee in accordance with the following:

31.12(1) Records for any project shall be retained for three years after final closeout and audit procedures are completed and accepted by the division.

31.12(2) Representatives of the state auditor's office and the division shall have access to all books, accounts, documents, and other property belonging to or in use by a subgrantee pertaining to the receipt of funds under these rules.

[ARC 6101C, IAB 12/29/21, effective 2/2/22]