

81—26.5(17A,7A) Appeals.

26.5(1) The grantee or contractor may appeal the decision of the auditor of state to the auditor within ten days of the auditor's notification. The appeal will be reviewed with the grantor and grantee within ten days.

26.5(2) The auditor shall certify the adequacy of the accounting system after the grantee or contractor has corrected the specific deficiencies noted in the disapproval.

26.5(3) The auditor shall not impose any unreasonable record-keeping requirements on the grantee or contractor, nor require additional personnel for improved internal controls whenever the costs would exceed the benefits derived from such controls.