

81—26.3(17A,7A) Investigation.

26.3(1) The investigation shall be conducted by the auditor of state or under the supervision of the auditor of state in accordance with the AU Sections 641 and 9641 of the Codification of Statements of Auditing Standards, issued by the American Institute of Certified Public Accountants, as effective January 22, 1980.

26.3(2) Wherever the grantee or contractor has retained a CPA, the auditor shall rely to the fullest extent possible on the work of the certified public accountant.