

**428—3.12(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:

**3.12(1)** Records for any project shall be retained for three years after final closeout and audit procedures are completed and accepted by the division.

**3.12(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.