

701—78.23 (437B) Audit of records. Rule 701—78.11(437B) is incorporated herein by reference.

[**ARC 0965C** , IAB 8/21/13, effective 8/2/13; **ARC 1105C** , IAB 10/16/13, effective 11/20/13; **ARC 2696C** , IAB 8/31/16, effective 10/5/16]