

321—5.14(231) State reviews and audits.

- 5.14(1)** The audit costs shall be negotiated and paid for by the grantee from the applicable grants.
- 5.14(2)** The department shall provide the grantee with guidelines to be followed by the auditor.
- 5.14(3)** Each AAA shall submit copies of the audit report as directed in the guidelines issued by the department.