

**17—5.11 (231) State reviews and audits.**

**5.11(1)** Each area agency on aging shall complete an annual audit report and submit the audit report to the department for review as directed in the guidelines issued by the department.

**5.11(2)** The audit costs shall be negotiated and paid for by the grantee from the applicable grants.

**5.11(3)** The department shall provide the grantee with guidelines to be followed by the auditor.

**5.11(4)** Failure to fully comply with state review and audit requirements by the due dates, even if waiver is granted, may subject the area agency on aging to remedies provided in rule 17—5.14(231).

[ARC 0743C, IAB 5/15/13, effective 6/19/13]