**Section 691.130 Recordkeeping Requirements**

a) Program participants shall maintain, for 5 years from the date the award was last expended or returned to the Qualified Partners, adequate books, financial records and supporting documents, statistical records, and all other records pertinent to awards made under this Program. If any litigation, claim, or audit is started before the expiration of the retention period, the records must be retained until all litigation, claims, or audit exceptions involving the records have been resolved, and final action is taken.

b) Program participants shall provide or make available all records related to awards made under this Program to the Qualified Partner, the Department or to the U.S. Department of the Treasury upon request, and to any authorized oversight body, including, but not limited to, the Illinois Attorney General, the Illinois Auditor General, the Illinois Office of the Executive Inspector General, the Government Accountability Office ("GAO"), Treasury's Office of Inspector General ("OIG"), and the Pandemic Relief Accountability Committee ("PRAC").