**Section 254.460 Fiscal and Compliance Audits**

a) The State Board of Education will audit eligible recipients receiving vocational education funds, or will obtain or require periodic audits of such recipients, to ensure that the state's program of vocational education is audited in compliance with requirements of the Vocational Education Act (20 U.S.C. 2465). Extraordinary audits of an eligible recipient may be conducted or obtained by the State Board of Education on the basis of the following:

1) irregularities in vocational education programs which have been reported to the State Board of Education; or

2) requests for such audits by the eligible recipient.

b) Upon receipt of notification by the State Board of Education of a scheduled audit, the eligible recipient shall make necessary arrangements for access by the auditor to pertinent records of the recipient and to the person or persons responsible for the vocational education records of such recipient or to the person designated as replacement for such person for purposes of the audit.

(Source: Amended at 12 Ill. Reg. 2282, effective January 15, 1988)