**Section 1085.110 Audit Requirements for Grants Awarded by Grow Your Own Illinois**

a) To fulfill the audit requirements of this Part, the grantees shall contract with an external auditor who is a certified public accountant licensed by DFPR to perform an audit as specified in subsection (b).

b) The external auditor shall:

1) Receive a copy of the application for a grant, the executed Grant Agreement, and this Part;

2) Verify the expenditure of funds as provided for in this Part, and ensure that funds were expended on authorized expenditures listed in the Grant Agreement; and

3) Provide an audit report to GYOI including a description of the tests performed and the audit findings.

c) In the event that an audit or other evidence establishes that an overpayment was made to a grantee, a reimbursement to GYOI shall be required. A reimbursement is required in the following situations:

1) Grant funds were not expended within the grant period; or

2) Grant funds were expended for purposes not authorized under the Grant Agreement.

d) In the event that no audit is submitted, a grantee shall reimburse GYOI for the total amount of the grant.

(Source: Amended at 44 Ill. Reg. 11419, effective June 24, 2020)