**Section 420.410 Introduction**

a) Subject. This Subpart designates the frequency with which specific agencies will be subject to financial audits, compliance audits or other attestation engagements by the Office of the Auditor General.

b) Authority. Section 3-8, ISAA [30 ILCS 5/3-8].

c) Referenced Statutes. Section 3-2 ISAA, Mandatory and Directed Post Audits [30 ILCS 5/3-2].

d) Effective Date. This Subpart becomes effective on March 18, 1976.

(Source: Amended at 30 Ill. Reg. 2260, effective February 20, 2006)