**Section 651.403 Operating Assistance Grant Close-Out**

a) The participant shall furnish to the Department a complete audit of the eligible operating expenses approved under the Section 18 program. The audit shall be prepared by an independent certified public accountant, shall be based on the State's fiscal year, shall be performed in accordance with standard accounting principles, and shall include a calculation of the approved operating deficit for the previous fiscal year.

b) The audit shall be submitted to the Department no later than one hundred eighty (180) days following the close of the fiscal year for which an operating assistance grant was approved.