**Section 400.80 Administrative and Reporting Requirements**

a) Grant monitoring – The Council monitors the progress of grant-funded projects and expenditures through a variety of mechanisms, including, but not limited to, communications with grantees; periodic site visits by Council staff; payment requests; written reports; and final expenditure reports submitted by grantees. Grantees must permit any agent authorized by the Council, upon presentation of credentials, in accordance with constitutional limitations on administrative searches, to have full access to and the right to examine any documents, papers and records of the grantee relating to the Council's grant.

b) Audits – All grantees that receive Council grant funds shall comply with the Council's requirements concerning audits as outlined in this subsection. The Council will provide grantees with guidelines regarding audit requirements for all awards. In general:

1) All grantees are asked to submit a copy of routinely performed audits.

2) The Council may arrange and pay for limited scope audits or financial reviews of grantees expending $100,000 or less in Council funds.

3) Any governmental or non-profit agency required to undergo a Single Audit pursuant to the Single Audit Act Amendments of 1996 may include the Council’s portion of the audit in the proposed budget. For-profit grantees expending $500,000 in funds solely from the Council are required to procure an audit of the project.

c) Recordkeeping – The grantee shall maintain program and fiscal records related to each grant award for a period of 5 years following the end of the grant agreement. These records shall include a fiscal accounting for all funds in accordance with any generally accepted governmental accounting principles. However, if any claim, litigation, audit or other action has begun before the expiration date of the 5-year period, the records shall be retained until the completion of the action and resolution of all issues that arise from it.