**Section 850.165 Revocation of a Certified Audit in Progress**

Approval to participate will be revoked by the Department based on the following criteria:

a) the license of the qualified practitioner is suspended or revoked by the Illinois Department of Financial and Professional Regulation; or

b) the Department initiates an investigation for financial impropriety of the qualified practitioner or participating taxpayer or is notified by another local, state or federal agency of an investigation of the qualified practitioner or participating taxpayer subsequent to submission of the Notice of Engagement (See Section 850.155) but prior to Department approval of the Certified Audit Report.