

9525.0980 FISCAL AND PROGRAM REPORTING.

Subpart 1. **Records documenting compliance.** The county board, and the providers under contract with the county board to provide SILS, shall maintain records to document compliance with parts 9525.0900 to 9525.1020, including compliance with the applicable laws and rules referenced in part 9525.1020.

Subp. 2. **Reports.** The county board shall use forms provided by the commissioner to report the use of funds under Minnesota Statutes, section 252.275, for the previous allocation period. The reports required are quarterly fiscal reports to ensure tracking of state expenditure for SILS and annual program reports describing the participants served, the amount and types of services provided, and summary data of participant outcomes. County boards shall submit quarterly fiscal reports to the commissioner according to Minnesota Statutes, section 256.01, subdivision 2, paragraph (17). County boards shall submit annual program reports to the commissioner by January 31 following the end of each calendar year.

Subp. 3. **Financial records.** The financial records maintained by the county board and by providers under contract with the county board to provide SILS must:

- A. use generally accepted accounting principles;
- B. identify all sources and amounts of revenue;
- C. document all expenditures; and
- D. allow the verification of indirect costs allocated to SILS by the provider.

Subp. 4. **Audits.** The county board and the providers under contract with the county board to provide SILS shall make available for audit inspection all records required by parts 9525.0900 to 9525.1020 upon request by the commissioner.

Subp. 5. **Retention of records.** Unless an audit in process requires a longer retention period, the county board and the providers under contract with the county board to provide SILS shall retain a copy of the following records for at least four years:

- A. the annual program report and the quarterly fiscal reports required in part 9525.0980, subpart 2;
- B. records of all payments made and all income received; and
- C. all other records required in parts 9525.0900 to 9525.1020.

Statutory Authority: *MS s 252.275*

History: *10 SR 994; 18 SR 506*

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