**Section 690.100 Reporting, Cooperation, and Record Retention**

a) BIG participants shall not deviate from the budget, project scope, or objectives stated in the financial assistance agreement or certification, except with prior approval of the Department and any qualified partner or other State agency administering the specific program.

b) On or before March 31, 2021, BIG participants shall submit a report to the Department on the use of financial assistance, in relation to the project and initial budget, and any information about the impact of BIG requested by the Department.

c) BIG participants shall:

1) permit access to their premises, and inspection of records relating to BIG, to any lawful governmental authority, including, but not limited to, the Department, DHS, DOA, the Illinois Attorney General, the Illinois Auditor General, the Illinois Office of the Executive Inspector General, the Office of Inspector General of the U.S. Department of the Treasury; and

2) cooperate in any audit, monitoring, or investigation relating to BIG.

d) BIG participants shall retain records relating to BIG until at least December 31, 2026, unless another retention period is set forth in the financial assistance agreement or certification or until after the conclusion of all litigation, claims, or audit exceptions involving the records have been resolved and final action taken.

e) Participation in BIG requires a business to have complied with, and remain in compliance with, all laws, orders, and regulations that are relevant to operation of the business, including the COVID-19 Prevention Directives.