**Section 1810.620 Retention and Access Requirements for Records**

All financial and program records, supporting documents and all other books and records pertaining to and required to be maintained by the terms of any Council award shall be maintained and retained by the implementing entity for a period of five years after conclusion or termination of the grant to allow for audit by the Council, the State of Illinois, the federal government, and any person duly authorized by the Council. Records shall be retained beyond the five year period if an audit is in progress or if the findings of a completed audit and if any claim, litigation or other action begun before the expiration of the five year period have not been resolved satisfactorily. If any of these preceding conditions occurs, then the records shall be retained until the audit is completed or the matters at issue are resolved.