**Section 1.90 Financial Management Standards**

The Grantee's financial management system shall be structured under the Accounting Standards of the Financial Accounting Standards Board of the American Institute of Certified Public Accountants (AICPA) (June 1984) to maintain control and accountability over program funds. In addition the Grantee shall keep records which detail the Grantee's expenditures of grant funds and accurately document the Grantee's Expenditure Summary and Payment Request forms submitted to the Department.