**Section 420.710 Introduction**

a) Subject. This Subpart covers consultations with heads of agencies concerning findings and recommendations in reports before the issuance of such reports; and the opportunity for persons who are identified by name in a recommendation contained in a post audit report to respond to findings or recommendations in the report which pertain to them.

b) Authority. Sections 3-7, 3-8(c), 3-8(d), ISAA [30 ILCS 5/3-7, 3-8(c) and 3-8(d)].

c) Effective Date. This regulation becomes effective on November 29, 1979 (This regulation is subject to Section 3-7 of the ISAA requiring approval by the Legislative Audit Commission within 90 days of its submission to the Commission).

d) Definitions. Report means the document issued by the Auditor General upon the completion of a post audit or attestation engagement by the Auditor General, which report may include any or all of the following: financial statements, statements of facts, findings, conclusions, recommendations, responses to findings by agencies or individuals; and shall include a "Report Digest" signed by the Auditor General.

(Source: Amended at 30 Ill. Reg. 2260, effective February 20, 2006)