**Section 440.110 Introduction**

a) SUBJECT. This Subpart establishes the definitions of words, phrases, terms, and abbreviations used in rules promulgated by the Office of the Auditor General (74 Ill. Adm. Code 440).

b) AUTHORITY. This Subpart is promulgated under the authority of Subsection 2-12(a) of the Illinois Auditing Act [30 ILCS 5/2-12(a)].

c) INCORPORATION. The following material is incorporated by reference and made a part of this Subpart: Standards of Construction for Rules (Subpart A of this Part).

d) EFFECTIVE DATE. This Subpart becomes effective on February 1, 1976.

(Source: Amended at 20 Ill. Reg. 730, effective January 31, 1996)