**Section 470.100 Audit Guidelines – Incorporation**

Those audit guidelines required by Section 2-12(c)(1) of the Illinois State Auditing Act (Ill. Rev. Stat. 1983, ch. 15, par. 302-12(c)(1), as now or hereafter amended), which this part implements, are to be found in the following rules as defined by Section 1-70 of the Illinois Administrative Procedure Act (Ill. Rev. Stat. 1991, ch. 127, par. 1001-70, as now or hereafter amended), incorporated herein by reference: 74 Ill. Adm. Code 440: Subpart E (guidelines for the supervision and conduct of post audits, including allocation of supervisory responsibilities); 74 Ill. Adm. Code 440: Subparts F, G, and H (procedures for questioning, procedures for taking depositions); 74 Ill. Adm. Code 420: Subpart G and 2 Ill. Adm. Code 601 (maintenance of records and working papers relating to post audits), as now or hereafter amended.