**Section 1090.90 Audit Guidelines**

a) To fulfill the audit requirements of this Part, the grantee shall contract with an external auditor who is a certified public accountant licensed by DFPR to perform an audit as specified in subsection (b).

b) The external auditor shall:

1) Receive copies of the grantee's application, a certified grant agreement and a copy of this Part;

2) Verify the expenditure of funds as provided for in this Part and ensure that funds were expended for the uses that were listed in the grant agreement; and

3) Provide an audit report to the Board including a description of the tests performed and the audit findings.

c) In the event that an audit or other evidence establishes that an overpayment was made in a grant to a grantee, a reimbursement to the Board shall be required. A reimbursement is required in the following situations:

1) Grant funds were not expended within the grant period; or

2) Grant funds were expended for purposes not authorized under the grant agreement.

d) In the event that no audit is submitted, the partnering institutions that make up the grantee shall reimburse the State in the same proportion as their contributions to match the grant.