**Section 420.310 Introduction**

a) Subject

1) This Subpart establishes the professional standards applicable to:

A) audits and attestation engagements conducted pursuant to the authority of the Auditor General; and

B) audits and attestation engagements conducted by State agencies of local government agencies or private agencies that are grantees or recipients of public funds of the State or of federal funds through projects administered by a State agency, but only to the extent these standards are not in conflict with any other applicable law, rule or regulation.

2) The standards established in this Subpart D concern the scope and quality of the engagement and prescribe the contents and attributes of an acceptable report.

b) Authority. This Subpart D is promulgated pursuant to the authority of Section 3-6 ISAA [30 ILCS 5/3-6].

c) Referenced Statutes

Section 3-7 ISAA. 30 ILCS 5/3-7.

Section 2-12(c) ISAA. 30 ILCS 5/2-12(c)

(Source: Amended at 43 Ill. Reg. 6361, effective May 31, 2019)