**Section 420.720 Consultations with Heads of Agencies and Individuals**

a) Responses to Proposed Findings by Agencies

1) When the Office of the Auditor General has determined the proposed findings and recommendations to be included in a report, a copy shall be forwarded to the head of each agency covered by the engagement. Upon receiving a copy of the proposed findings and recommendations, an agency head (or his or her designee) shall have:

A) 5 days from receipt of the proposed findings and recommendations in which to request a conference (if the agency head desires one) with the Office of the Auditor General concerning the proposed findings and recommendations. All requested conferences shall be completed within 10 days from the agency's receipt of the proposed findings and recommendations. If no conference was held, the reason therefore shall be included in the workpapers.

B) 14 days from receipt of the proposed findings and recommendations in which to deliver to the Auditor General any written comments the agency may have concerning the findings and recommendations involving the agency.

2) A copy of the agency's written comments will be included in the final version of the report if the comments are received in the Springfield office of the Auditor General on or before the 14th day after the agency's receipt of the proposed findings and recommendations.

3) In the absence of a written response from the agency, within 14 days from the receipt by the agency of the proposed findings and recommendations, the report may be issued without response. Written comments received after 14 days will be placed in the engagement file.

4) Where size of the agency or the complexity of the engagement would require additional response time, the Division director assigned to the engagement by the Auditor General, upon request from the agency head, may extend any time period or deadline specified by this Section.

b) Responses to Proposed Findings by Individuals

1) When the audit manager has determined the proposed findings and recommendations to be included in a report, the audit manager shall forward to each individual who is identified by name in a recommendation contained in the report those proposed findings and recommendations which relate to that individual. After the receipt of these materials, the individual shall have 14 days in which to deliver to the Auditor General any written comments the individual may have concerning the findings or recommendations involving him or her. Copies of an individual's written comments will be included in the final version of the report if they are received in the Springfield office of the Auditor General on or before the 14th day after the proposed findings and recommendations were received by the individual. Comments received after 14 days will be placed in the engagement file.

2) When an individual who is the subject of a report demonstrates an inability because of personal hardship to meet the deadlines specified in this Section, the Division director may extend the specified time period or deadline.

c) Responses to New Matter in Report Digest. When a Report Digest contains findings and recommendations not previously submitted with the proposed report text, a copy of the Report Digest shall be forwarded to the agency and/or individual covered by the engagement for comment. The agency and/or individual covered by the new material will have 7 days from receipt of the Report Digest in which to make written comment.

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