AUTHORITY: Subparts A and B implementing and authorized by Section 2-12(a) of the Illinois State Auditing Act [30 ILCS 5/2-12(a)]; Subpart C implementing and authorized by Section 2-12 of the Illinois State Auditing Act [30 ILCS 5/2-12]; Subpart D implementing and authorized by Section 2-12 of the Illinois State Auditing Act [30 ILCS 5/2-12] and Section 5-145 of the Illinois Administrative Procedure Act [5 ILCS 100/5-145]; Subpart E implementing and authorized by Section 2-12(c)(2) of the Illinois State Auditing Act [30 ILCS 5/2-12(c)(2)]; Subpart F implementing and authorized by Section 2-12(c)(3) of the Illinois State Auditing Act [30 ILCS 5/2-12(c)(3)]; Subpart G implementing and authorized by Section 2-12(c)(4) of the Illinois State Auditing Act [30 ILCS 5/2-12(c)(4)]; Subpart H implementing and authorized by Sections 2-12(c)(1) and (3) of the Illinois State Auditing Act [30 ILCS 5/2-12(c)(1) and (3)]; Subpart J implementing and authorized by Section 2-15 of the Illinois State Auditing Act [30 ILCS 5/2-15].