

9535.1760 RECORDS.

Subpart 1. **Maintenance of financial records.** The county board, its contracting service providers, and any subcontracting service providers shall maintain financial records using generally accepted accounting principles so that:

- A. expenditures for services funded under parts 9535.1700 to 9535.1760 can be easily compared to the county board's approved budget for those services;
- B. all sources of income can be readily identified; and
- C. documentation is available for all expenditures.

Budget records must include copies of all fiscal reports submitted to meet state or federal requirements.

Subp. 2. **Maintenance of service records and required reporting.** The county board, its contracting service providers, and any subcontracting service providers shall maintain data specified by the commissioner on services funded under parts 9535.1700 to 9535.1760, so the commissioner can determine the effectiveness of the services in achieving the purpose specified under Minnesota Statutes, sections 245.461 to 245.4887.

The county board must submit periodic reports in the manner prescribed and on forms provided by the commissioner.

Subp. 3. **Availability and access.** The county board, its contracting service providers, and any subcontracting service providers shall upon request make all budget, expenditure, and service records pertaining to the provision of services funded under parts 9535.1700 to 9535.1760 available to the commissioner for audit purposes.

The commissioner shall be given access without prior notice to the physical plant and grounds of contracting service providers and subcontracting service providers and to documents and information relevant to services funded under parts 9535.1700 to 9535.1760. The commissioner shall be given access whenever the commissioner deems necessary. The requirements of Minnesota Statutes, chapter 13, pertaining to government data practices must be followed.

Additionally, the county board, its contracting service providers, and any subcontracting service providers shall allow the commissioner to make photocopies, photographs, and audio and videotape recordings at the commissioner's expense and in accordance with Minnesota Statutes, chapter 13.

Subp. 4. **Retention of records.** The county board, its contracting service providers, and any subcontracting service providers shall retain a copy of the records required under subpart 1 for three years plus the current year unless an audit requires a longer retention period. The records may be microfilmed at the end of the third year after the record

was made. For purposes of this subpart, "copy of the records" means a photocopy or a computer-generated reproduction.

Statutory Authority: *MS s 245.484; 245.4886; 256E.12*

History: *17 SR 922; L 2003 1Sp14 art 11 s 11*

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