ALABAMA COMMISSION ON HIGHER EDUCATION
STUDENT ASSISTANCE
ADMINISTRATIVE CODE

CHAPTER 300-4-4
ALABAMA NATIONAL GUARD EDUCATIONAL ASSISTANCE PROGRAM

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300-4-4-.01 Organization.

(1) It is the responsibility of the Alabama Commission on Higher Education to establish rules and regulations for the administration and implementation of the Alabama National Guard Educational Assistance Program (ANGEAP) in collaboration with the State Military Department.

(2) The Alabama Commission on Higher Education appoints such staff as are necessary to ensure efficient operation of the program.

(3) The Adjutant General of the State of Alabama shall be the final authority in determining the selection of individuals to receive assistance.

(4) The Alabama Commission on Higher Education shall be the final authority in determining eligible expenses to which assistance may be applied.

Author: Stephanie C. Dolan
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300-4-4-.02 Definition Of Terms.

(1) ACADEMIC EXCELLENCE BENEFITS: Additional funds for active members who are enrolled undergraduate students who graduated from high school with a cumulative GPA greater than 3.5 and, while enrolled in an institution of higher education in this state, have

maintained a 3.0 collegiate cumulative GPA. These funds can be used for tuition, fees, or ancillary costs.

(a) Any member receiving Academic Excellence Assistance prior to August 1, 2026, shall continue to receive the same amount of assistance until he or she completes the course or workforce development program.

(2) ACADEMIC YEAR: The academic year for Alabama National Guard Educational Assistance Program purposes is from October 1 of one year to September 30 of the next year.

(3) ACTIVE MEMBER: A member of a federally recognized unit of the Alabama National Guard meeting the minimum requirements for satisfactory membership as defined in the Department of the Army and Department of the Air Force regulations.

(4) ALABAMA NATIONAL GUARD: Federally recognized units of the Alabama National Guard.

(5) ANCILLARY COSTS: Expenses incurred outside of tuition related to educational costs, including textbooks, additional course fees, differential tuition, or other course-related or training program costs.

(6) DIFFERENTIAL TUITION: The amount, in addition to regular tuition, which is charged to students to support services and programming.

(7) DISTRIBUTION OF FUNDS: The payment or assistance shall be

(a) Made to the institution within 90 days after the beginning of the academic period of each academic quarter or semester for all tuition assistance payments depending on the availability of funding;

(b) Made on the basis of certified institutional roster or other documentation approved by the Alabama Commission on Higher Education verifying enrollment, eligibility, and allowable charges for each participating member submitted by the institution to the Alabama Commission on Higher Education.

(c) Supported by names of the students receiving the assistance, together with the amounts claimed for each student.

(d) The tuition assistance authorized under this article may be used for undergraduate or graduate studies. Should funds appropriated to the Alabama National Guard Educational Assistance Program be insufficient to provide each eligible student with a full grant payment for any academic period(s) during an academic year, then the awards will be prorated

equally among the institutions on a percentage basis of the total invoices/vouchers received and paid accordingly.

(8) EDUCATIONAL EXPENSES. The per term cost of required on-campus living expenses, such as the cost of living in a residence hall or dormitory, and per term cost of required on-campus meal plans.

(9) EDUCATIONAL GRANT. A grant is defined as a financial award by the State of Alabama to an Alabama National Guard Educational Assistance Program applicant who is designated to be an eligible student enrolled in or accepted for enrollment in an eligible program at an eligible institution, and is awarded on a per academic term basis to the eligible student to defray direct educational-related expenses: tuition and cost of instruction fees, not to exceed the median cost of tuition per academic term of all state-supported Alabama four year institutions for classes or courses that count towards the individual's degree or certificate plan as designed and approved by the college or institution attended for the individual's declared program of study, less any Alabama Student Grant Program proceeds for which the student may be eligible and after all federal benefits have been applied to the account of the eligible student. The median tuition amount per academic term will be determined by the Alabama Commission on Higher Education based on its Tuition and Fee Report, which will be prorated according to academic term. Payments or assistance to recipients shall not extend beyond twelve (12) years after the date of the first grant payment issued to the active member through this program.

(10) ELIGIBLE INSTITUTION. An eligible institution is a public or private institution of higher education which:

(a) is in Alabama;

(b) admits as regular students only persons who have a high school diploma, or who are beyond the age of compulsory school attendance in Alabama; and who have the ability to benefit from the training offered;

(c) is legally authorized to provide an educational program beyond secondary education;

(d) provides an educational program for which it awards a certificate, associate, baccalaureate, master's, doctorate degree, or workforce training program;

(e) is accredited by a nationally-recognized accrediting agency or association; and

(f) executes an agreement with the Alabama Commission on Higher Education to participate in the Alabama National Guard Educational Assistance Program.

(11) ELIGIBLE PROGRAM. An eligible program is any program leading to a certificate, associate, baccalaureate, master's, or doctorate degree in an accredited institution of higher learning, technical college, or community college within the State of Alabama.

(12) ELIGIBLE STUDENT. An eligible student is an active member who completes an application for an Alabama National Guard Educational Assistance Program application, and

(a) Is classified as a student enrolled in a certificate, associate, baccalaureate, master's, doctorate degree program or a workforce development program;

(b) Is making satisfactory academic progress as determined by the eligible institution;

(c) Is at least seventeen years of age;

(d) Is an active member in good standing with the Alabama National Guard;

(e) Is an active member of a federally recognized unit of the Alabama National Guard;

(f) Has completed basic training, unless excluded from this requirement by military regulations;

(g) Is enrolled in an accredited college, university, community college, or technical college within the State of Alabama; and

(h) Is not receiving 100% of covered expenses from federal veterans' educational benefits available to members of the National Guard during the term(s) ANGEAP payments are received.

(i) Has completed a Free Application for Federal Student Aid (FAFSA), except for high school students dually or concurrently enrolled in high school and an institution of higher education.

(j) Is maintaining at least a 2.0 cumulative grade point average at the end of each academic term;

(k) Is classified as one of the following:

1. Is a student dually or concurrently enrolled in high school and an institution of higher education;

2. Is a postsecondary student who is enrolled in an institution of higher education; or

3. Is a postsecondary student who is dually or concurrently enrolled in more than one institution of higher education and is enrolled in a program leading to a qualifying academic pathway, including a workforce development program, an associate degree, bachelor's degree, master's degree, or doctorate degree in an accredited institution of higher learning, including a community or technical college or an approved nonaccredited course or certificate program within the State of Alabama.

(i) The Adjutant General and the Executive Director of the Alabama Commission on Higher Education shall mutually determine to which workforce development-programs tuition assistance may be applied. Any entity program seeking to be a workforce development program sha11 be registered as a vendor with this state.

(ii) The Adjutant General and the Executive Director of the Alabama Commission on Higher Education shall mutually determine how assistance may be applied to each workforce development program.

(l) Is in pursuit of his/her first undergraduate or graduate degree. Active members may continue to receive ANGEAP if they obtain an associate degree and then transfer to a senior institution in order to complete a baccalaureate degree. ANGEAP will not pay for multiple degrees at the same degree award level (i.e., certificate, associate degree, baccalaureate degree, master’s degree or doctoral degree).

(13) FALSE STATEMENT OR MISREPRESENTATION. Any person who knowingly makes or furnishes any false statement or misrepresentation, or who accepts such false statement or misrepresentation knowing the same to be false, for the purpose of enabling an individual or institution to obtain monies wrongfully under this program, shall be guilty of a Class A misdemeanor, and upon conviction thereof, shall be subject to a fine or to imprisonment, or to both, as such misdemeanor is defined in Act No. 607, S. 33 of the 1977 Regular Session (Acts 1977, Vol. 11, p. 812).

(14) GRADUATE STUDENT. A graduate student is defined as a person who has already earned a baccalaureate degree and is enrolled in a master's or doctorate degree program at an eligible institution as defined in .02(11).

(15) MANDATORY INSTRUCTIONAL FEES. Fees that are assessed to all students within a given degree level (undergraduate or graduate) as a condition of enrollment for a given term, regardless of the specific program of instruction. Such fees may include mandatory student fees, technology fees, or academic facilities fees. For

the purposes of ANGEAP tuition and fees reimbursement, mandatory instructional fees are considered an eligible expense.

(16) PROFESSIONAL FEES. Non-instructional expenses that are specific to a subset of students enrolled in particular college, academic program, or academic classification freshman, sophomore, junior, senior) and do not apply to all students enrolled in a given degree level (undergraduate or graduate). Examples include but are not limited to graduation fees, examination fees, and clinical/practicum fees.

(17) PROGRAM-SPECIFIC FEES. Additional fees specific to certain academic programs or courses of study. These fees are charged in addition to the standard tuition fees and are meant to cover the costs associated with offering specialized programs or courses.

(18) QUALIFYING ACADEMIC PATHWAY. A postsecondary program at an institution of higher education in the state that is one of the following:

(a) A program that has been identified as a Pell Grant eligible program for which the student earns credits required for a postsecondary degree at the undergraduate level.

(b) A graduate program that is the individual's first degree sought at that level.

(c) A workforce development program.

(19) REFUND POLICIES AND PROCEDURES.

(a) If an active member transfers, withdraws, or becomes ineligible for an educational grant during the academic term of the award year, the institutional-financial aid administrator will not disburse Alabama National Guard Educational Assistance Program grant funds to the active member.

(b) If an active member withdraws from school or reduces his/her course-1oad after receiving Alabama National Guard Educational Assistance Program grant funds, but before the end of the academic term, and is not entitled to a refund in accordance with the institution's refund policy, the Alabama National Guard Educational Assistance Program will not require a refund of any portion of the grant award which was utilized by the active member toward payment of the institution's net charges to the active member for the period of actual attendance. However, if the grant award payment to the active member exceeds the amount of the educational cost to the active member, the institution must return to the Alabama National Guard Educational Assistance Program the refund

amount and the institution must maintain with the active member's student records documentation listing:

1. The date the active member withdrew,

2. The net institutional charges to the eligible student for the period of the active member's attendance,

3. The amount of the active member's grant award, and

4. The amount of refund due the Alabama National Guard Educational Assistance Program.

(c) In the event the individual's service in the Alabama National Guard is terminated or his service becomes unsatisfactory while receiving or for four (4) years after receiving the benefits afforded by this program the benefits will be terminated and repaid by the individual on a pro rata basis. Any participating member of the Alabama National Guard Educational Assistance Program shall sign a promissory note or similar document with provisions for the collection and repayment of benefits in the event that the member is disqualified or otherwise becomes ineligible to continue to receive benefits. If the individual's National Guard service is terminated because of military medical disability with a Veterans Administration disability rating of 40 percent or greater, mandatory removal date, or death, the member and heirs are exempt from the repayment provision.

(20) STUDENT APPLICATION PROCEDURE. Each Alabama National Guard Educational Assistance Program applicant must submit to the Alabama Commission on Higher Education an application for a grant. Awards will be issued for completed applications submitted to the Alabama Commission on Higher Education by the application deadline date and as long as funds remain available.

(21) TUITION. The per term cost of instruction and mandatory instructional fees to the public or private postsecondary student not to exceed the median cost of tuition per term, such as quarter or semester, of all public four-year institutions of higher education in this state, as reported to the Alabama Commission on Higher Education by state-supported institutions of higher education and appearing on the Tuition Plus Required Fees Report of the Commission, for classes or courses that count toward the active member's degree or certificate plan. The median cost of tuition per term will be prorated according to academic term.

(22) UNDERGRADUATE STUDENT. An undergraduate student is defined as a person who is in attendance at an accredited Alabama postsecondary educational institution and who has not earned a baccalaureate degree. A student who is enrolled in a program of study designed to extend for more than four academic years shall

not be considered an undergraduate student in that portion of the program that involves study beyond the fourth academic year, unless the program leads to a first degree and is designed to extend for a period of five academic years.

(23) WORKFORCE DEVELOPMENT PROGRAM. A professional or workforce development program that includes accredited and nonaccredited certification or stand-alone training that leads to an industry-recognized credential and is approved pursuant to Section 31-10-3(c) of Act 2026-521.

Author: Tim Vick; Stephanie C. Dolan
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300-4-4-.03 Audit.

The Alabama Military Department and each eligible institution receiving grants on behalf of any active member shall be subject to examination at any time by ACHE, the Examiner of Public Accounts, or the State Auditor, for the purpose of determining whether such agency or institution has complied with the rules, regulations, and procedures of the Alabama National Guard Educational Assistance Program. If the Alabama Military Department or an institution certifies an ineligible student for an Alabama National Guard Educational Assistance Program award, the amount of the grant paid pursuant to such certification shall be refunded by the Alabama Military Department or the institution, as appropriate, to the Alabama National Guard Educational Assistance Program.

Author: Stephanie C. Dolan
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300-4-4-.04 Awarding Procedures.

(1) The following procedures shall be the method used by the Alabama Commission on Higher Education for making available Alabama National Guard Educational Assistance Program awards to eligible students at eligible institutions:

(a) Applications may be obtained from eligible institutions, the Alabama Military Department, and from the Alabama Commission on Higher Education.

(b) Applications shall be completed by active members. All information requested on the Alabama National Guard Educational Assistance Program Application must be completed and the form mailed or delivered to the Alabama National Guard Educational Assistance Program office. Applications will not receive consideration for grant payment if received in the Alabama National Guard Educational Assistance Program office after September 30 of the academic year for which grant funds are being requested. If all items and information requested on the application form are not completed, the application is invalid and the active member is ineligible to receive an Alabama National Guard Educational Assistance Program payment.

1. Each application shall have a preliminary review of the Alabama Military Department and the institution to determine if the application is complete and meets the eligibility criteria for a grant.

2. Each active member shall be notified by the Alabama Military Department or the institution, as appropriate, when the application is incomplete and additional information is needed. The Alabama Military Department, the institution or the Alabama Commission on Higher Education, as appropriate, shall notify each active member who does not meet all eligibility criteria and is, therefore, ineligible for an Alabama National Guard Educational Assistance Program awards.

(c) All applications which pass the preliminary review for eligibility shall be compared to other appropriate departmental or institutional records. Such records shall be used to verify that each active member is an eligible student as defined in section .02(12).

(d) The Adjutant General of the Alabama National Guard, or his representative, and the institutional financial aid officer shall sign and complete each application of an active member determined to be eligible for an Alabama National Guard Educational Assistance Program award.

(e) Each completed application shall be forwarded to the Alabama National Guard Educational Assistance Program Office.

(f) Information received from applicants shall be evaluated by the Alabama National Guard Educational Assistance Program Office.

1. Incomplete applications received shall be returned to the eligible institution or the active member.

2. Complete applications of eligible students shall be compared with monies available.

3. All Alabama Student Grant Program proceeds for which the active member may be eligible shall be deducted from the tuition figure used for Alabama National Guard Educational Assistance Program purposes.

4. In no event shall payments of the tuition and fees, educational expenses, or ancillary cost assistance under the Alabama National Guard Educational Assistance Program amount to more than 100% of qualified tuition and fees as defined in .02(21).

5. An undergraduate student who qualifies for the Academic Excellence Benefits as defined in .02(1) shall receive an amount equivalent to 100% of qualified tuition and fees. Undergraduate students with this benefit may use these funds for tuition and fee reimbursement or ancillary costs as defined in .02(5).

6. Applicants eligible for the Educational Grant award for tuition and fees, educational expenses, or ancillary cost assistance will receive a total amount award not to exceed the median cost of tuition per academic term of all state-supported Alabama four-year institutions.

7. Applicant eligibility for undergraduate and graduate levels:

(i) Undergraduate: The first undergraduate degree obtained is a baccalaureate degree. Workforce development programs and associate degrees of qualifying academic pathways may be used to obtain a baccalaureate degree. The tuition and fees, educational expenses, or ancillary cost assistance provided by this article shall only pay for the first baccalaureate degree. The tuition and fees, educational expenses, or ancillary cost assistance for undergraduate students under this program shall be claimed for no more than a total of 120 academic hours or until receipt of the first bachelor's degree for which the scholarship is used, whichever comes first. The total of 120 academic hours includes no more than a total of 72 academic hours earned at a community college. An active member who has already obtained a bachelor's degree is not eligible to receive tuition assistance for coursework leading to a second degree at the same level.

(ii) Graduate: If the benefits were not used by the active member for a bachelor's degree, the tuition and fees, educational expenses, or ancillary cost

assistance for graduate students under this article shall be claimed for no more than a total of 60 academic hours or until the receipt of the first graduate degree whichever comes first. An active member who has already obtained a graduate degree is not eligible to receive tuition and fees, educational expenses, or ancillary cost assistance for coursework leading to a second degree at the same level.

8. No active member shall be eligible for tuition and fees, educational expenses, or ancillary cost assistance for more than 12 years after the date of the first tuition payment to the active member under this article.

9. The payment or assistance shall be

(i) Made within 90 days after the beginning of the academic period of each academic quarter or semester for all tuition assistance payments depending on the availability of funding;

(ii) Made on the basis of certified institutional roster or other documentation approved by the Alabama Commission on Higher Education verifying enrollment, eligibility, and allowable charges for each participating member submitted by the institution to the Alabama Commission on Higher Education; and

(iii) Supported by names of the eligible students receiving the assistance, together with the amounts claimed for each eligible student.

Should funds appropriated to the Alabama National Guard Educational Assistance Program be insufficient to provide each eligible student with a full grant payment for any term(s) during an academic year, then the awards will be prorated equally among the institutions on a percentage basis of the total invoices/vouchers received and paid accordingly.

(g) All awards made by the Alabama National Guard Educational Assistance Program shall be made to eligible students enrolled in eligible programs at eligible institutions in the State of Alabama.

(h) Disbursement of all grants shall be made by check to the institutions in the State of Alabama. The Alabama National Guard Educational Assistance Program shall have checks prepared for eligible awardees.

1. The Alabama National Guard Educational Assistance Program Office shall prepare vouchers for eligible students for whom funds are available.

2. The Alabama National Guard Educational Assistance Program Office shall verify that each check is properly prepared.

3. Checks shall be mailed along with a certification roster to the institutional Financial Aid Officer for issuing to eligible students.

4. The institution shall issue checks to eligible students and ensure that the institutional official who issues a check signs and dates the roster whenever such check is issued. The completed certification roster shall be returned to the Alabama National Guard Educational Assistance Program Office no later than sixty (60) calendar days after receipt of the certification roster.

5. All checks which are undeliverable by the institution shall be returned to the Alabama National Guard Educational Assistance Program along with the reason for cancelling the checks, no later than sixty (60) calendar days after receipt of the checks.

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300-4-4-.05 Disbursement Of Funds.

(1) The Alabama National Guard Educational Assistance Program shall determine from the completed applications received from all active members the sufficiency of funds. Award amounts are not to exceed the median cost of tuition per academic term of a state-supported Alabama four-year institution, less any Alabama Student Grant Program proceeds for which the active member may be eligible and after all federal benefits have been applied to the account of the active member, nor shall any active member receive a grant at more than one approved institution during any one academic term. The median tuition amount per academic term will be determined by the Alabama Commission on Higher Education based on its Tuition and Fee Report.

(2) The Alabama National Guard Educational Assistance Program shall determine the dollar amount of each grant and shall prepare a voucher each term requesting that the State Comptroller disburse Alabama National Guard Educational Assistance Program funds for eligible students. The payment or assistance shall be

(a) Made within 90 days after the beginning of the academic period of each academic quarter or semester for all tuition assistance payments depending on the availability of funding;

(b) Made on the basis of certified institutional roster or other documentation approved by the Alabama Commission on Higher Education verifying enrollment, eligibility, and allowable charges for each participating member submitted by the institution to the Alabama Commission on Higher Education; and

(c) Supported by names of the students receiving the assistance, together with the amounts claimed for each student.

Should funds appropriated to the Alabama National Guard Educational Assistance Program be insufficient to provide each eligible student with a full grant payment for any term(s) during an academic year, then the awards will be prorated equally among the institutions on a percentage basis of the total invoices/ vouchers received and paid accordingly.

(3) The State Comptroller shall prepare a check payable to the approved institution for each eligible grant recipient listed on the award list. Such checks and a certification roster with the amount of grant indicated for each eligible student(s), shall be forwarded to the approved institution for delivery to the eligible student(s).

(a) No later than sixty (60) calendar days after receipt of the grant check(s), the approved institution shall issue the individual check(s) to the eligible student(s) and return the completed certification roster to the Alabama National Guard Educational Assistance Program Office.

(4) If an active member whose eligibility for a grant has been certified by an approved institution becomes ineligible for a grant before the expiration of the institutional tuition refund period, the grant funds shall not be delivered to the active member, but shall be returned to the Alabama National Guard Educational Assistance Program Office. Funds are considered received by an eligible student when the Alabama National Guard Educational Assistance Program check is delivered to the eligible student.

(5) No active member shall be eligible for tuition and fees, educational expenses, or ancillary cost assistance for more than 12 years after the date of the first tuition payment to the active member under this article.

Author: Tim Vick; Stephanie C. Dolan

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300-4-4-.06 Review Procedures.

(1) The review will enable the reviewer to express an opinion of the administrative controls and the compliance aspects of the Alabama National Guard Educational Assistance Program at the Alabama Military Department or the approved institution.

(2) The primary objectives identified for the reviewer conducting reviews are:

(a) To determine whether the department's or institution's reports present information accurately and in conformity with the Alabama National Guard Educational Assistance Program Regulations, and whether all reports are prepared on a consistent basis from one period to the next;

(b) To determine whether the department or institution has implemented, and is utilizing, reasonable procedures and interval controls for effectively discharging management responsibilities and for adequately protecting the State's interest;

(c) To review departmental or institutional records and report on areas of noncompliance; and

(d) Based upon the review, to provide constructive recommendations to the department or to the institution.

(3) The Alabama Military Department and the institution shall make all records and information relative to the Alabama National Guard Educational Assistance Program available to the reviewer.

(4) A written report shall be provided by the reviewer to the department or the institution and shall include:

(a) Any findings of inaccuracies in departmental or institutional reports;

(b) Any inconsistencies in departmental or institutional reports;

(c) Conclusions regarding the adequacy of administrative controls;

(d) Any areas of noncompliance; and

(e) Recommendations for improvement.

(5) If the department or approved institution does not concur with all items in the written review report, a written appeal should be submitted to the executive director of the Alabama Commission on Higher Education.

(6) When an institutional review reveals sufficient problems pertaining to the Alabama National Guard Educational Assistance Program at an institution, the executive director of the Alabama Commission on Higher Education may:

(a) Impose a temporary suspension of grant payments to the eligible institution;

(b) Suspend the institution from participation in the Alabama National Guard Educational Assistance Program for an indefinite period of time;

(c) Demand payment of any Alabama National Guard Educational Assistance Program funds to an eligible student or repayment of funds to the State of Alabama to remedy a violation of applicable laws, regulations, agreements, or operating procedures; or

(d) Refer any problem to the Attorney General of the State of Alabama for appropriate legal action.

(7) A suspended institution may request a hearing by the Alabama Commission on Higher Education. The institution shall be notified in writing of the time and place of such Alabama Commission on Higher Education hearing.

(8) After such hearing, the Alabama Commission on Higher Education shall determine (at an official meeting of the Commission) whether to:

(a) Continue the suspension pending the receipt of any additional information the Commission may require;

(b) Continue the executive director's suspension subject to limitation or exceptions;

(c) Revoke or lift the suspension and restore the institution or academic program to full participation as authorized under the regulations;

(d) Terminate the institution's eligibility for an indefinite period of time;

(e) Demand payment of any Alabama National Guard Educational Assistance Program funds to an eligible student or repayment of funds to the State of Alabama to remedy a violation of applicable laws, regulations, agreements, or operating procedures; or

(f) Take any other appropriate action the Alabama Commission on Higher Education deems necessary, including referral to the Attorney General of the State of Alabama for appropriate legal action.

Author: Stephanie C.. Dolan
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300-4-4-.07 Maintenance Of Records.

(1) The Alabama Military Department and each eligible institution shall establish and maintain accurate records on a current basis which reflect all transactions with respect to program and fiscal activity as they relate to the administration of the Alabama National Guard Educational Assistance Program.

(2) The academic records for any award period shall be retained for a period of five (5) years following the date of certification on an application, unless a longer retention period is necessitated because of program review or audit resolution problems. In the event an eligible institution closes or otherwise ceases operation and fails to matriculate students, institutional Alabama National Guard Educational Assistance Program records of the approved institution shall be forwarded to the Alabama National Guard Educational Assistance Program Office.

(3) Forms must be used to gather data in a uniform manner from each applicant; such forms shall contain information relative to all eligibility criteria for an Alabama National Guard Educational Assistance Program award.

(4) The executive director of the Alabama Commission on Higher Education, or any of the director's duly authorized representatives, will have access, for the purpose of review and examination, to Alabama National Guard Educational Assistance Program records and supporting documents maintained by the Alabama Military Department or the eligible institution.

(5) The records involved in any claim or expenditure which has been questioned by program review or by state audit must be maintained until resolution of any such review or audit questions.
Author: Tim Vick; Stephanie C. Dolan

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