

[Interim Final Rule](#)

[HEERF litigation updates can be found here](#)

1. The first part of the text discusses the importance of maintaining accurate records of all transactions and activities. It emphasizes that this is crucial for ensuring transparency and accountability in financial reporting.

2. The second part of the text focuses on the role of internal controls in preventing fraud and errors. It highlights that a robust system of internal controls is essential for the integrity of financial data.

