**Section 850.160 Submission and Review of the Certified Audit Report**

a) *Upon the Department's designation of the agreed-upon procedures to be followed by a practitioner in a certified audit, the qualified practitioner shall perform the engagement and shall timely submit a completed report to the Department in the form and manner required by the Department and professional standards. The report shall affirm completion of the agreed-upon procedures and shall provide any required disclosures.* [50 ILCS 355/10-40(a)] Additionally, the Certified Audit Report must include all documents required by the agreed-upon procedures and all documents supporting the audit findings.

b) *The Department shall review the report of the certified audit and shall accept it when it is determined to be complete by the qualified practitioner.* [50 ILCS 355/10-40(b)]

c) The qualified practitioner is also required to retain comprehensive, detailed documentation of the certified audit work performed, and to make that documentation available to the Department upon request. The Department shall have unrestricted access to all information and documentation from both the qualified practitioner and the participating taxpayer necessary for a comprehensive review.

d) *Once the report is accepted by the Department, the Department shall provide the taxpayer with all the normal payment, protest, and appeal rights with respect to any liability reflected in the report, including the right to a review by the Informal Conference Board. In cases in which the report indicates an overpayment has been made, the taxpayer shall submit a properly executed claim for credit or refund to the Department. Otherwise, the certified audit report is a final and conclusive determination with respect to the tax and period covered. No additional assessment may be made by the Department for the specific taxes and period referenced in the report, except upon a showing of fraud or material misrepresentation. This determination shall not prevent the Department from collecting liabilities not covered by the report or from conducting an audit or investigation and making an assessment for additional tax, penalty, or interest for any tax or period not covered by the report.* [50 ILCS 355/10-40(b)]

e) Taxpayers participating in the Certified Audit Pilot Program relinquish no rights provided to them by the applicable tax acts and, therefore, have the same protest rights available to any taxpayer who is audited by the Department as set out in the Retailers' Occupation Tax Act [35 ILCS 120/4]. Taxpayers who participate in the Certified Audit Pilot Program have the same rights to file claims as any taxpayer who is audited by the Department. Procedures to follow in filing claims for credit are set out in 86 Ill. Adm. Code 130.1501.