**Section 140.30 Audits**

a) Effective July 1, 2012, whether pre-payment or post-payment, all services for which charges are made to the Department are subject to audit. During a review audit, the provider shall furnish to the Department or to its authorized representative, pertinent information regarding claims for payment. If records are maintained by a designated alternate payee, it is the provider's responsibility to obtain the records and furnish them to the Department. Should an audit reveal that incorrect payments were made, or that the provider's records do not support the payments that were made, or should the provider or designated alternate payee fail to furnish records to support payments that were made, the provider or designated alternate payee shall make restitution.

b) The Department's procedure for auditing providers may involve the use of sampling and extrapolation. Under such a procedure, the Department selects a statistically valid sample of the cases for which the provider or designated alternate payee received payment for the audit period in question and audits the provider's records for those cases. All incorrect payments determined by an audit of the cases in the sample are then totaled and extrapolated to the entire universe of cases for which the provider or designated alternate payee has been paid during the audit period. The provider or designated alternate payee shall be required to pay the Department the entire extrapolated amount of incorrect payments calculated under this procedure after notice and opportunity for hearing pursuant to 89 Ill. Adm. Code 104.210.

(Source: Amended at 37 Ill. Reg. 10282, effective June 27, 2013)