

CHAPTER 84  
AUDITS UNIT

Chapter rescission date pursuant to Iowa Code section 17A.7: 2/25/31

**481—84.1(10A) Audit occurrence.** The department, acting as an agent for the Iowa department of health and human services (HHS), audits financial records of intermediate care facilities, residential care facilities, and intermediate care facilities for the intellectually disabled on a rotating basis or upon request of HHS. Audits are intended to ensure compliance with the following Iowa Administrative Code chapters:

1. 441—Chapter 52, “Payment.”
2. 441—Chapter 54, “Facility Participation.”
3. 441—Chapter 81, “Nursing Facilities.”
4. 441—Chapter 82, “Intermediate Care Facilities for Persons with an Intellectual Disability.”

If a chapter not listed is used in an audit, the auditor will notify the facility.

[ARC 0010D, IAB 1/21/26, effective 2/25/26]

**481—84.2(10A) Confidentiality.** All information compiled during an audit is confidential according to Iowa Code sections 10A.105 and 217.30. All inquiries to release information that is confidential under Iowa Code section 217.30 will be addressed to HHS.

**84.2(1)** Information may be added to an audit file by the subject of the audit when the subject notifies the Audits Unit, Department of Inspections, Appeals, and Licensing, 6200 Park Avenue, Des Moines, Iowa 50321.

**84.2(2)** At the conclusion of the audit, when material is returned to HHS, HHS rules regarding fair information practices prevail.

[ARC 0010D, IAB 1/21/26, effective 2/25/26]

These rules are intended to implement Iowa Code sections 10A.402 and 22.11.

[Filed ARC 0010D (Notice ARC 9748C, IAB 11/26/25), IAB 1/21/26, effective 2/25/26]